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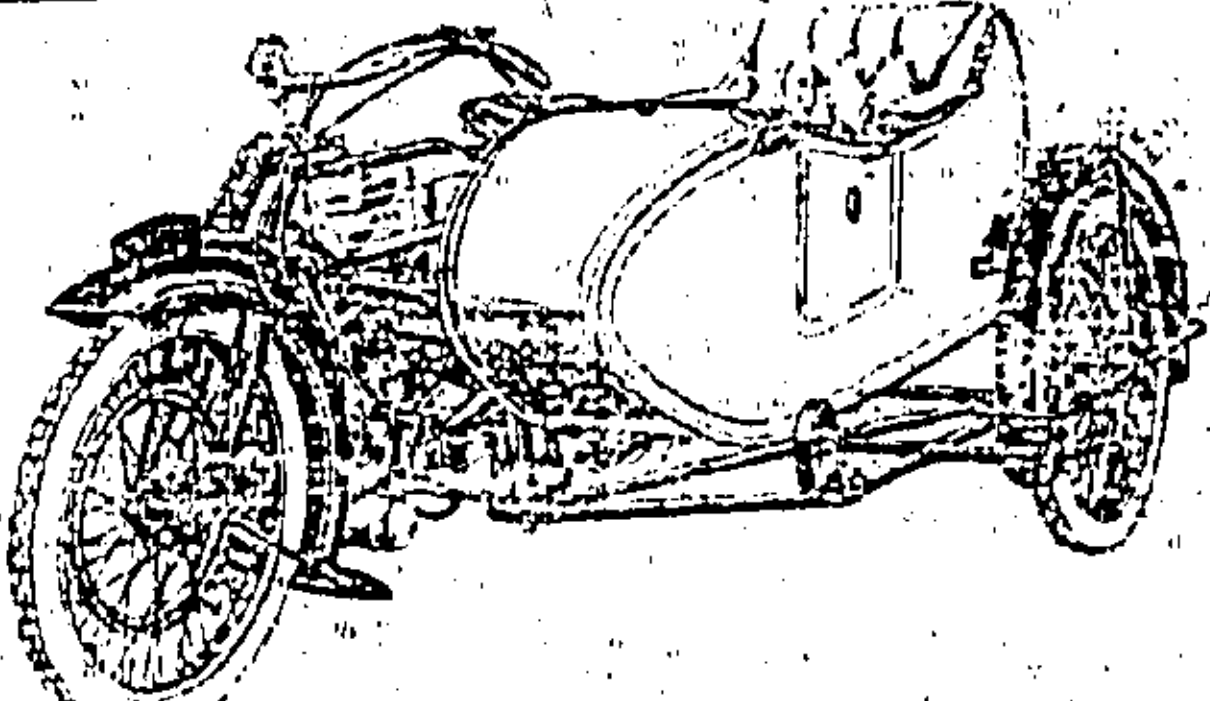
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### GERMAN REPARATION.

#### PRIME MINISTER'S REPLY TO CRITICS IN THE COMMONS.

COL. J. WARD ATTACKS LABOUR  
PACIFISTS.

In the House of Commons, on February 18th, Mr. Bottomley moved the following amendment to the motion that an address be presented to his Majesty in reply to the Speech from the Throne.

But, humbly, express our regret that, having regard to the long period which has elapsed since the signing of the Armistice, and the fact that the country as a whole has so far had no opportunity of expressing its opinion as to the provisions of the various Peace Treaties which have been signed with your Plate enemies, and of the policy of your Ministers in regard to indemnities and reparation, and the trial of war criminals, your Majesty has not announced your intention of dissolving the present Parliament at an early date.

The conduct and policy of the Government ever since the signing of the Peace Treaty had been marked—the hon. gentleman declared—by almost unimaginable ineptitude and childlike simplicity, whilst the wily men of the Wilhelmstrasse had been fooling them to the top of their bent. How was it that the whole of this elaborate and sacred covenant was being thrown to the winds? Why was the House now to assume that Germany could not carry out her obligations? Germany was doing very well indeed. The financial demands made on Germany were not greatly in excess of what the war had cost the British Empire.

With regard to the ex-Kaiser, he almost marvelled that Ministers came down to the House to face the question. When the Prime Minister said it had been arranged to try the ex-Kaiser the House went frantic with joy. The Attorney-General afterwards said the arrangements were well advanced. He (Mr. Bottomley) was not sure that the scaffold was not ordered. (Laughter.)

Holland had treated with absolute contempt the very mild request of his Majesty's Government. Nearly 1,000 names of war criminals had been given to Germany by the British Government. Months had elapsed, without any result. Germany had treated the whole thing with callous and impertinent indifference. At last seven cases of war crime of the grossest inhumanity and savagery were selected for Germany to try herself, but not one had yet been brought to trial. It was the bounden duty of the Government to say to Germany: "Fix your date now for the trial of these men, and we will send someone over to represent the British Government, or send the accused over here." If Germany would not meet her obligations as regards reparations and the trial of war criminals, let a representative Commission be sent to Berlin to take charge of the Customs.

Colonel C. Lowther, who seconded the amendment, said it was the Government's vacillating and ambiguous policy which was largely responsible for the criminal delay in arriving at a settlement with regard to the amount of the indemnity. From the beginning France had said that Germany could and must pay for the war, while Great Britain had wavered and halted. It was for us to stand by France now. Germany's resources were enormous. She was still the greatest coal-producing country in Europe, and she had enormous recuperative powers. It would be a mighty mistake if we did not settle an indemnity which she could pay off in forty or fifty years, if her resources were fostered and developed. He wished to know whether it was the intention to settle the indemnity at £13,500,000,000.

Mr. Wise said he was one of the experts who went to Germany in March, 1919. No man was more anxious than he was to bleed the Germans to death, but it must be done in a proper and right way. (Laughter.) When he was in Germany in March, 1919, there was £24,000,000 in gold in that country. About £44,000,000 was transferred for the payment of food, and she now had some £20,000,000 in gold in the Imperial Bank. We had a charge on the railways, but that would only provide marks, and the difficulty was to transfer marks to sterling. There were only three ways in which an indemnity could be paid—the sale of goods, services, or gold. Gold was out of the question, and there was not enough of it. Nor could we expect Germany to come over to Great Britain to work for us, and the importation of goods, other than raw material, would render worse the position of the unemployed here.

SCHOOLBOY FINANCE.  
Mr. Lloyd George: This is a question upon which I or someone will have to meet the representatives of Germany, and I looked for some enlightenment upon matters which are difficult and dark, but I have never heard more inadequate speeches upon a great problem. Colonel Lowther cannot discriminate between multiplying forty-two annuities reaching a figure of £13,000,000,000 and an indemnity of £13,000,000,000. That indicates a confusion of mind.

Colonel C. Lowther: I never mentioned that.  
Mr. Lloyd George: He said it was a demand for an indemnity of £13,000,000,000.  
Colonel C. Lowther: I said nothing of the sort. I asked whether the reports in the Press were true, that the Paris Conference fixed the amount of the indemnity at £13,500,000,000.

Mr. Lloyd George: That simply shows confusion of mind. It is a totally different proposition. For instance, take the last ten or fifteen years of that indemnity. Assuming that it reaches the maximum figures which we anticipate, its present value is only about £200,000,000. That is the value of deferred payment, and that is the confusion which has persisted in the minds of so many people, and is brought here as a serious criticism of the proposals of the Paris Conference, the proposal of which I signed, and shall support at the Conference next week or the week following.

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Mr. Bottomley: That is all known to schoolboys.

Mr. Lloyd George: The statement I made at Bristol and Birmingham was that we would make Germany pay to the limit of her capacity. That I stand by. The whole point is the limit of her capacity. I examined that at Bristol and said we were advised by our official adviser that Germany could not pay the whole cost. The Allies have taken the best expert advice available. Does Mr. Bottomley know what Germany has paid already—the vast quantity of raw material, ships, property, and coal? At the present moment the question is the value of these deliveries. Take ships. You take their value at the time they were delivered. Their value is now down. The Germans say that if you take the value of that material at the time it was delivered it is more than 20,000,000,000 marks. We say it is less. That is a dispute in course of being examined.

The hon. gentlemen do not betray the slightest appreciation of the practical difficulties of exacting an indemnity from another country, and paying it in this. You can collect any indemnity within reasonable limits, but how are you going to transfer it here? Mr. Bottomley says: "Why don't you go there and collect the customs? Send me there." (Laughter.) If he went there he would collect the customs in marks. He would bring here shiploads of German paper, and would report that there were no liquid assets to distribute. (Laughter.) The reason would be that they were not convertible.

#### IMPRACITABLE PROPOSALS.

I am asked, "Why don't you seize the railways?" If we send the second of the amendment, there (laughter) and he would be in the ticket office (laughter) and he would get nothing but paper marks. What use could we make of them? You require 230 marks at the present moment to make £1 sterling. If you are going to collect like that you would require a shipload of marks to pay the fare of the hon. gentleman home. (Laughter.)

Something was said about schoolboy finance. You must take the practical difficulties of being paid in a currency which is of no use to you. The hon. member says, "Why not take wood pulp?" How much wood pulp would you take? If we said to Canada, Newfoundland, and Sweden, "We do not want any more stuff from you; we are going to trade with nobody but Germany; all our papers, weekly and daily, are going to be printed on something which will be marked, 'Made in Germany,'" what indemnity do we get out of that?

This war has cost something beyond anything which any country could pay. The war has cost £50,000,000,000. Take the £15,000,000,000 which the Central Powers have to pay, and there remains £35,000,000,000. Does anyone think that any country in the world could pay that as an indemnity? The hon. gentleman said: "Do unto them what they would have done unto you if they had won." It is an inversion of the golden rule; but take it. Does anyone imagine we could have paid it? Has anyone considered the difficulties we had with regard to finance in America during the war? France, which was a rich country, could not do it.

Colonel J. Ward: Surely they would have looted England and taken every bit of the private wealth there was in the country.

Mr. Lloyd George: Let us say they came to England, cleared out the National Gallery, and took everything else away. How much would it come to? Has the hon. member really entered into the question of the valuation of these things? Somebody has referred to foreign investments. Our foreign investments are greater than those of Germany, but are they enough to pay for that? We had to hypothecate enormous sums of our foreign investments during the war to be able to carry on at all. We had to then to borrow £1,000,000,000 from America in order to go along. You would have to pay in goods or services. There is no other way you could pay indemnities to any other land. And so it is with Germany.

That is why we have introduced this element of an export tax upon her goods. Everything she sends out in goods is gold. She gets something which is the equivalent of gold for it outside. You will have to make an allowance to enable her to get the raw materials and the food which are necessary for her to produce, otherwise the goods would not be forthcoming—and that is the calculation we have got to make.

#### ROLLAND, THE KAISER, AND THE CRIMINALS.

The hon. gentleman made great play of the fact that Holland refuses to surrender the Kaiser. He thinks that if we had simply insisted, Holland would have done so. I do not think so. At any rate, that is the conclusion come to not only by the representatives of this country but by those of France as well. France has just as strong a view upon this as ourselves—that you could not run the risk of anything in the nature of hostile action, that it was not worth it, and merely to bluff, to say, "Unless you do this, we will do that," would be undignified.

Now I come to the question of the criminals. There is a great difference between a trial in another country and a trial in your own. The witnesses are not forthcoming. There is the fact that you cannot bring witnesses and confront them. We make full allowance, but we shall insist. Britain has been pressing this hard, and we propose to press it right to the end against those who have been guilty of atrocities. War itself is an atrocity, but this is something which is an outrage upon outrage itself, and we must insist upon a trial for these offences.

#### A WARNING TO GERMANY.

I have already indicated to Berlin that, in my judgment and in the judgment of the Allies, Germany is not doing all she ought to do in order to meet her obligations. If I go to the Conference it will be my first duty to insist that Germany shall carry out the essential

parts of the Treaty, which I think at present she has failed to carry out. She has not taxed herself up to the limit of her capacity. She has not taxed herself up to the level of the Allies. It is part of the Treaty of Versailles that she should do so. Her Customs and Excise are not adequate even in comparison with the French and the British. She has to do her best to appreciate the mark by balancing her Budget. Her Budget now is a ridiculous one—about one-fifth of her expenditure. It is not that Germany is too poor to meet these demands. We shall not be convinced that she is until she has imposed upon her people charges which we're entitled to expect.

I have a suspicion that she is coming into court, rather with ragged clothes in order to make a good case on her judgment summons and to reduce the monthly payments. The mark is not as ragged as it appears. It can put on a little more polish.

But do not let us ignore all the same how much has been accomplished. The German fleet has disappeared; the German army has disappeared; the gigantic war material of Germany has been surrendered; the German colonies have been given up; very considerable quantities of materials have been surrendered. So far the Treaty has been enforced. It will be our duty to see that the rest is enforced to the utmost of the capacity of Germany to discharge. Upon that we will take advice, but I implore hon. members to exercise a deep sense of responsibility when they examine this problem, and not to advise that which is impracticable. Do not forget that a deliberate failure by Germany to carry out her obligations means action by the Allies to enforce it. Before the Allied Government take the responsibility of calling upon their respective countries to enforce these obligations, to take the stern steps which are necessary to do so, Governments, Parliaments, people must be satisfied that the failure of Germany is not due to something which can be reasonably explained, but to a deliberate attempt on her part once more to defy a treaty. (Cheers.)

#### IF GERMANY HAD WON.

Mr. T. Shaw (Lab.), said the objection of the Labour party was that the Government's present position was that they were playing a huge game of bluff, and that they were making demands which could scarcely be realised. They would prefer a clean-cut policy of making Germany do what it could, but a policy built on the ideal that Europe must be restored, that peace must be made in Europe, and that Europe must be got to work if the best results were to be got by every one. (Labour cheers.) Anyone who said that the working people in Germany, and especially the children, were not suffering was either blind or without sense. Who believed that for forty-two years we were going to be able to levy a tax on Germany? The Labour party wanted a general election because the Government policy was such a reversal of the statements made at the last general election. "Our policy," Mr. Shaw added, "is to get you before the country to tell your story again. You might tell the same story, but God help you after what you have failed to do. You will have a modified story, I think."

Colonel J. Ward said the demand for general election on the ground that the Government had secured their majority by promises which they were unable to perform showed that the Labour party had sunk into the political party game with the most remarkable ease, considering the higher moral standard which that party was supposed to possess in ordinary politics. (Laughter.) If there had been a German army of occupation on the Thames they would have looted the country from end to end, and most likely levied toll on its inhabitants in accordance with documents prepared before the war. We should for a generation or two have been the slaves and bondmen of the Germans, who, the Labour party were pretending, were our brothers. Yet now there was talk of this country not making the enemy pay. Half of the pacifist propaganda of the Labour members was due, although the Labour members were unconscious of the fact, to a financial gang who did not wish to see Germany pay, and who were themselves involved to a certain extent in Germany's financial position. It was a fine thing that pacifist Labour men all over the country should be playing that game. (Hear, hear.) It was a moral certainty that if the boot had been on the other foot such appeals would have been utterly useless, and that Germany would have extracted the last farthing out of this country. There had not been sufficient vigour displayed in extracting from Germany what she ought to pay or in securing the trial of criminals who destroyed our ships and sank women and children after the vessels had gone down. If the criminals responsible for these atrocious murders were to escape punishment, then the war had been fought in vain. That was the reason why he would support the amendment.

The House divided:  
For the amendment ..... 40  
Against ..... 181.  
Government majority ... 141

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## HONGKONG LEGISLATIVE COUNCIL.

## NEW AND HIGHER STAMP DUTIES.

HON. MR. HOLYOAK DESCRIBES THEM AS  
"AN ATTACK ON FREE TRADE."

## A DEFENCE OF THE PEAK MOTOR ROAD.

A meeting of the Legislative Council was held yesterday afternoon. There were present:

HIS EXCELLENCY THE OFFICER ADMINISTERING THE GOVERNMENT (Hon. Mr. CLAUD SEYMOUR, C.M.G.).

HIS EXCELLENCY THE GENERAL OFFICER COMMANDING THE TROOPS (Major-General Sir G. M. KIRKPATRICK, K.C.B., K.C.S.I.).

Hon. Mr. E. D. C. WOLFE (Colonial Secretary).

Hon. Mr. J. H. KEMP, K.C., C.B.E. (Attorney-General).

Hon. Mr. C. McL. MESSER, O.B.E. (Colonial Treasurer).

Hon. Mr. E. A. IRVING (Director of Education).

Hon. Mr. S. B. C. ROSS (Secretary for Chinese Affairs).

Hon. Mr. T. L. PERKINS (Director of Public Works).

Hon. Mr. H. E. POLLOCK, K.C. (Hon. Mr. LAU CHU-PAK).

Hon. Mr. P. H. HOLYOAK.

Hon. Mr. Ho Fook.

Hon. Mr. H. W. BIRD.

Hon. Mr. A. G. STEPHEN.

Mr. S. B. B. McLEDDERY (Clerk of Councils).

## THE MINUTES.

The minutes of the last meeting of the Council were approved and signed by the President.

SUGGESTED REMOVAL OF THE DAIRY FARM.

The Hon. Mr. H. W. BIRD gave notice of his intention to ask the following question at the next meeting of the Council:

"In view of the fact that the housing problem is still acute and that the Dairy Farm Co. hold some 210 acres of highly suitable and accessible building land on the cool side of the Island, will the Government take preliminary steps, to develop some spot on the mainland, such as the slopes of the Shatin Valley, with a view to the ultimate removal of that Company's sheds and cattle to such spot and the resumption of the land at present in its possession?"

## FINANCE.

The COLONIAL SECRETARY, by command of H.E. the Officer Administering the Government, laid on the table Financial minute, Nos. 18 to 29 and moved that they be referred to the Finance Committee.

The COLONIAL TREASURER seconded, and the motion was agreed to.

The COLONIAL SECRETARY, by command of H.E. the Officer Administering the Government, laid on the table Financial Report of the Finance Committee (No. 3) and moved that it be adopted.

The COLONIAL TREASURER seconded, and the motion was agreed to.

## THE PEAK MOTOR ROAD.

The Hon. Mr. H. E. POLLOCK, K.C., in accordance with notice previously given, asked the following questions:

1.—In view of the fact that additional taxation is being imposed on all the inhabitants of the Colony in an unsuccessful endeavour to balance the Budget for the current year, 1921, will the Government take a referendum of Magazine Gap and Peak Residents with a view to ascertain whether it is the wish of the majority of such residents that a motor road should be made from Magazine Gap to the Peak? If not, why not?

2.—What is the estimated cost of making such motor road, and when was such estimate obtained?

The COLONIAL SECRETARY replied:—  
1.—The Government is not prepared to take such a referendum as is suggested, because the construction of the road has been approved by the Legislative Council. The road will be of the greatest value not only as a means of access to all parts of the Peak eventually by motor vehicles but also it will reduce the cost of carriage of road and building materials to at least one half the present price. It may also have the desirable result of lessening considerably the employment of women and children in carrying burdens to the Hill district. The new alignment of the road will make it possible to construct branch roads connecting other portions of the Hill district with the lower levels. I may add that applications for building sites on the portion of road in question are being received.

2.—The Public Works Committee of this Council at a meeting held on October 8th, 1920, unanimously recommended the construction of this road at an estimated cost of \$86,200. At a further meeting of the Committee held on January 13th, 1921, a change in the route was recommended at a revised estimate of \$118,187, the hon. member dissenting. Government adopted the policy advocated by the Committee, but the revised estimate proved somewhat too low and on April 9th a contract for the construction of the road at a cost of \$127,063 was signed.

The Hon. Mr. POLLOCK: Arising out of the answers given to the questions put, I should like, sir, to ask what grounds the Government have for the statement that the road will reduce the cost of carriage of road and building materials to at least one half of the present price. Also, what applications have been received for building sites on the portion of the road in question.

HIS EXCELLENCY: I do not know whether the Director of Public Works is in a position to answer without notice of these questions.

The DIRECTOR OF PUBLIC WORKS: Last week I saw at Magazine Gap a Dennis Car which has a carrying capacity of 2 tons. It was not loaded, but it was quite capable of taking two tons or rather more. The weight of the car was 2 tons 15 cwt., and its total loaded weight 4 tons 15 cwt. This lorry was taken unloaded over the Wanchai Gap Road which has a gradient of 1 in 20, in 15 minutes, at an average speed of ten miles per hour. The rate at present paid to contractors for material carried to the Peak totals \$7.92 cents per ton. The total over-haul costs of taking material delivered at Mount Kellet with one of these cars allowing the fullest value to every conceivable item would be \$1.71 per ton as against \$7.92 at present paid. Applications have been received for building lots, and other tentative applications have been made asking when the road will be completed.

The Hon. Mr. POLLOCK inquired what applications.

The DIRECTOR OF PUBLIC WORKS: I have only one at present actually under consideration and that is from the Asiatic Petroleum Company.

## THE CUSTODIAN ORDINANCE.

The ATTORNEY-GENERAL moved the first reading of a Bill intituled an Ordinance to provide for the transference of property, rights and powers to successive holders of the office of Custodian of Enemy Property.

The "Objects and Reasons" attached to the Bill state:—"The object of this Bill is to make it clear that property, rights and powers vested in, or conferred upon, any holder of the office of Custodian pass to his successors in office. This is important for the purpose of dealing with the legal estate, particularly in the case of leasehold property."

This bill, sir, is merely to provide that when property is vested in the Custodian it will pass to any succeeding Custodian. There have been a great number of changes in the office of Custodian, and as the Custodian is not a corporation sole, property vested in one Custodian is not passed to another without an assignment or special vesting order. It is inconvenient that one should have to follow every piece of property in that way, and divest and re-vest on changes in the holder of the office. This bill will have the effect of passing any such property to each successive holder of the office.

The COLONIAL SECRETARY: I beg to second the motion.

The first reading was agreed to.

TREATY OF PEACE (AMENDMENT) (NO. 2) ORDER, 1920.

The ATTORNEY-GENERAL moved the first reading of a Bill intituled an Ordinance to modify certain provisions of the Treaty of Peace Order, 1919, as amended by the Treaty of Peace (amendment) Order, 1920, and by the Treaty of Peace (amendment) (No. 2) Order, 1920, for the purpose of adapting the provisions of the Order to the circumstances of the Colony of Hong Kong.

The "Objects and Reasons" attached to the Bill state:—

1.—The object of this Bill is to adapt to the circumstances of the Colony the amendments made in the Treaty of Peace Order, 1919, by the Treaty of Peace (amendment) (No. 2) Order, 1920.

2.—The latter Order was published in the London Gazette of January 31st, 1921, and in the Hongkong Gazette of April 1st, 1921.

3.—The method followed in the Bill is similar to that of Ordinance No. 3 of 1920, and Ordinance No. 15 of 1920, the reference is in the second column of the schedule being to the articles of the original Order, as amended by the amendment Orders.

The ATTORNEY-GENERAL said: Various Orders in Council have been made by His Majesty for the purpose of making the provisions of the various treaties part of the law of the land. Those orders are, of course, drafted primarily for the United Kingdom, and though they are enforced throughout the rest of the British Empire, other than the self-governing Dominions, yet they require certain modifications to make them suitable for the circumstances of the Colonies. For example, the penalties and fines are expressed in terms of pounds sterling and references occur to the Board of Trade and the Treasury, which, of course, would not be applicable here. Each Order-in-Council requires here an Ordinance making the modifications required to enable the Order-in-Council to be applied to Hong Kong. This is merely one of a series which we have had to introduce to make the Order-in-Council applicable to this Colony. The only change made in the Order is the substitution of the word "Governor" for the word "Treasury" in two places.

The COLONIAL SECRETARY seconded, and the motion was agreed to.

## THE STAMP DUTIES.

OLD DUTIES INCREASED AND NEW DUTIES PROPOSED.

The ATTORNEY-GENERAL moved the first reading of a Bill intituled an Ordinance to amend the law relating to stamp duty.

The "Objects and Reasons" attached to the Bill state:—

1.—The objects of this Bill are (a) to increase the revenue from stamp duties, (b) to facilitate the collection of those duties and prevent evasion, and (c) to correct various defects in the present law which have long been known to exist. The need for additional revenue is urgent.

2.—The Bill is based as far as possible on the United Kingdom Stamp Acts, references to which appear in the marginal notes throughout. There is, however, one great difference between the Acts and this Bill. In the United Kingdom, speaking generally and subject to certain clear exceptions, the payment of stamp duty is voluntary. In other words, it is no offence not to stamp an instrument, and the Crown cannot sue for the duty. The only sanction is that if the instrument ever has to be given in evidence in civil proceedings it is not admitted until the duty, and a small penalty, have been paid. In the bill the payment of stamp duty is made compulsory in every case except four, i.e., attested copies, duplicates, agreements of service with a corporate body, and agreements under hand (other than agreements for the sale of goods and other property, the stamping of which is made compulsory). In other words the Collector can sue for the duty, and it is also a criminal offence not to stamp. The position under the existing Ordinance is not clear: it is arguable that stamping is compulsory, but the current opinion is that except in certain special cases, stamping is voluntary as in the United Kingdom.

3.—Certain duties imposed by the bill are entirely new, i.e., the duties on agreements for the sale of goods (Heading No. 4), on exchange contracts (Heading No. 22 and clause 23), and on telegraphic transfers (Heading No. 43 and clause 28), and the late registration duty referred to in Heading No. 41 (2) and clause 29. Others are new to the Colony, i.e., the duties on share contract notes imposed by Heading No. 41 (6) and clause 27, and on certificates to practise (Heading No. 15 and clause 22).

4.—Sections 10, 41, 43 and 44 are also peculiar to the bill. They are attempts to facilitate collection and to prevent evasion.

5.—The definitions in clause 3 of the bill are based largely on the United Kingdom Acts. Attention is drawn to the new definitions of "cheque" and "partnership instrument." The former will make illegal the evasion of bill of exchange duty carried out by the use of cheques (in the old sense) drawn by bankers here on their branches or agents outside the Colony. The definition of "partnership instrument," it will be seen, is not limited to instruments used in the formation of a partnership.

6.—Sub-clause (b) of clause 5 makes the payment of stamp duty a civil debt, and the non-payment of stamp duty a criminal offence, except where in the schedule stamping is stated to be voluntary.

7.—Clause 6 is intended to make all unstamped instruments inadmissible in evidence or for registration, even though, at the time when the instrument is tendered, the payment of duty has not yet, by lapse of time, become a civil debt or a criminal liability.

8.—Clause 10, which deals with splitting, is a general application of a principle which has hitherto been applied in the Colony, and in the United Kingdom, only to the particular case of receipts.

9.—Clause 16, which relates to late stamping by special leave, gives to the Collector some powers at present possessed only by the Governor-in-Council. It is thought that this will conduce to greater convenience and despatch, and any person aggrieved will be able to appeal to the Governor in Council.

10.—The duty on agreements for the sale of property, introduced by clause 21, has been adopted from the United Kingdom Stamp Acts. It is intended to prevent evasion of conveyance duty. The agreement pays the same *ad valorem* duty as a conveyance, and the subsequent conveyance pays nothing. If the agreement is rescinded, the duty is returnable. The heading does not apply to agreements for the sale of goods, vessels, or immovable property situate out of the Colony.

11.—Clause 22, which deals with certificates to practise, introduces a form of taxation new to the Colony. The only precedent known is the annual certificate required in the United Kingdom from solicitors and notaries public. The fee there varies from £3 to £9. Under the clause in the bill the certificates must be taken out before beginning to practise, i.e., in the general case, they should be taken out in December for the following year. A temporary regulation will, however, be made allowing to persons in practice at the commencement of the Ordinance a period of one month from that date to take out their certificates for 1921.

12.—Clause 23 introduces another entirely new duty, that on exchange contracts. Exchange contracts which result in transactions that pay bill of exchange or telegraphic transfer duty will not pay exchange contract duty. The rate of duty is the same as that on bills of exchange and telegraphic transfers, i.e., 10 cents on every \$500.

13.—The share contract duty introduced by clause 27 is new in Hong Kong, but it exists in the United Kingdom. The scale in the United Kingdom advances by thirteen steps, from 8d. on £100 to £1 on amounts over £20,000. The scale in the Schedule to the bill is 32 for all amounts up to \$10,000, and 35 for all amounts above that figure.

14.—The telegraphic transfer duty introduced by clause 28 is new, but there seems to be no valid reason why remittances by telegraphic transfer should escape duty while remittances by bill of exchange pay. The rate is the same as the bill of exchange and exchange contract rate, i.e., 10 cents for every \$500.

15.—Clause 29 is an attempt to deal with the problem of blank transfers, i.e., transfers of shares executed by the registered owner in which the name of the transferee is left blank. These transfers pass to successive purchasers before being finally completed and registered and thus many transfers escape paying duty. The question of making all blank transfers illegal was considered but it was thought that such a prohibition would interfere unduly with a common practice which has been found to be useful and convenient. Blank transfers are therefore not made illegal, but an inducement to prompt registration of transfers is offered, or perhaps it should be said, a penalty is placed on late registrations. The scale of penalties is given in Heading No. 41 (3) and clause 30. No late registration penalty is incurred if the transfer is registered within one month after execution by the transferor. If, however, not so, it is only an additional safeguard against evasion, and that every transfer of shares must in any event pay the share transfer duty. It should be noted that in future all transfers of shares must contain the true date of execution by the transferor, and that no transfers must be accepted unless they either (a) contain the date of execution by the transferor or (b) are duly stamped. This clause refers only to shares on registers kept in the Colony.

(Continued on page 4.)

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## HONGKONG LEGISLATIVE COUNCIL

(Continued from page 3.)

16.—Clause 41 is meant to fasten and broaden the liability in the case of instruments executed in the name of a corporate body or firm. It is intended that criminal liability shall attach, to the corporate body itself in the former case, and to the person appearing to have the management in the latter case, upon mere failure to stamp. In other words, the corporate body in the one case, and the manager in the other case, will be liable for the mere omission, apart from any question of intention to evade or of guilty knowledge, and will be bound to see that the instrument is duly stamped.

17.—As it is desirable that the onus should be placed expressly on one side or the other it seems not unreasonable to place it on the party who has both the knowledge of the facts and a personal pecuniary interest in the result of the claim or appeal (see clause 42).

18.—The power of inspection given by clause 43 may seem rather wide and severe, but it will probably be used comparatively seldom and it is considered very desirable to have the power in reserve.

19.—The maximum penalty provided in clause 46 may seem high, but the temptations to evasion, and the gain resulting from continued evasion, will be great in certain cases.

20.—The Companies (Sale of Shares) Ordinance, 1901, Ordinance No. 3 of 1901, which is known as "Kewick's Ordinance," is repealed in clause 47 (1) because it does not seem reasonable to collect under one Ordinance a duty on instruments which are made void by another Ordinance. That position would arise if Ordinance No. 5 of 1901 were allowed to stand on the statute book after the introduction of the new Share Contract Note duty (see Heading No. 42 (3) in the schedule). The Ordinance, in any case, has not justified itself.

21.—The subject of death duties was formerly regulated by the Stamp Ordinance, 1901, Ordinance No. 18 of 1901, and when a new scale of death duties was introduced by the Estate Duty Ordinance, 1915, Ordinance No. 16 of 1915, it was provided that the old scale should apply to the estates of persons dying before the commencement of the Estate Duty Ordinance. It seems unnecessary to preserve this temporary provision any longer. To repeat it is the object of sub-clause (3) of clause 47 of the bill.

22.—The following remarks apply to the Schedule to the bill:—

Heading No. 1.—*Adjudication fee*.—The adjudication fee has been raised from \$1- to \$10. The amount of duty involved in an adjudication is usually large.

Heading No. 2.—*Agreement for the sale of goods*.—This duty is new, but the point seems to be a convenient and suitable one at which to impose a tax, and the yield should be substantial. Agreements where the value of the goods does not exceed \$100 are exempt. An adhesive stamp may be used if the agreement is stamped before execution by any party thereto; otherwise the agreement must be stamped with an over-embossed stamp. Stamping is compulsory.

Heading No. 3.—*Agreement for the sale of property*.—This has been dealt with in paragraph 10 above.

Heading No. 12.—*Bill of Exchange and Promissory Note*.—The bill of exchange and promissory note duty in force at present is on a graduated scale. The new rate will be a uniform one of 10 cents for every \$100. For large amounts this is lower than the present rate. It is also considerably lower than the rates in force in the United Kingdom and Straits Settlements. The bill of exchange duty is expressly made to apply to circular notes, letters of credit and travellers' cheques. The duty on cheques is raised from 5 cents to 10 cents. A temporary regulation will be made allowing the use up to the 30th June of cheques stamped before a date to be specified in the regulation.

Heading No. 13.—*Bill of Lading*.—The duty on bills of lading when the freight is \$3 or more is raised from 25 to 30 cents. For Chinese shippers' books and other ships' receipts see Heading No. 49 below.

Heading No. 15.—*Certificate to Practice*.—This is dealt with in paragraph 11 above.

Heading No. 16.—*Charter party*.—The duty is raised from 10 cents to 25 cents for every \$100 of the charter hire.

Heading No. 17.—*Conveyance on sale*.—The present conveyance duty is 50 cents for every \$100. The new schedule keeps to this rate for all cases in which the amount or value of the consideration does not exceed \$5,000, but where it exceeds that figure the new rate will be \$1 for every \$100.

Heading No. 18.—*Declaration of Trust*.—The duty on this has been raised from \$10 to \$20, and the heading is made to include revocations of trust also.

Heading No. 19.—*Deed*.—The general deed duty has been raised from \$10 to \$20.

Heading No. 21.—*Exchange*.—The new duty is to be the same duty as on a conveyance of the property of the greater value. The present duty is a fixed one of \$50.

Heading No. 22.—*Exchange contract*.—This has been dealt with in paragraph 13 above.

Heading No. 23.—*Foreclosure order*.—This is treated as a conveyance on sale, as in the United Kingdom.

Heading No. 25.—*Goods warrant*.—The duty has been raised from 10 cents to 20 cents.

Heading No. 26.—*Lease*.—This heading practically adopts an average of the United Kingdom rates, but it avoids the complications of those rates.

Heading No. 30.—*Mortgage*.—The present and the proposed rates are as follows:—

	Present.	Bill.
Mortgage	10 cents.	20 cents.
Agreement for mortgage	10 "	20 "
Collateral security	5 "	20 "
Extension of time	5 "	20 "
Transfer of mortgage	5 "	20 "
Re-assignment	1 "	10 "
Certificate of satisfaction	—	10 "

Heading No. 31.—*Partnership instrument*.—This will now include all partnership documents, and the duty is being raised from \$5 to \$20.

Heading No. 34.—*Policy of insurance*.—The duty on marine policies, other than hull risks for time, has been raised to 50 cents per \$1,000, and the duty on fire and accident policies has been doubled.

Heading No. 35.—*Power of Attorney*.—The duty has been raised from \$4 to \$5.

Heading No. 41 (1).—*Transfer of shares*.—The duty has been raised from 10 cents to 50 cents per \$100.

Heading No. 41 (2).—*Late registration duty*.—This has been dealt with in paragraph 15 above.

Heading No. 41 (3).—*Share warrants to bearer*.—The duty has been raised from 30 cents to \$2 per \$100. Share warrants to bearer escape the transfer duty.

Heading No. 41 (4).—*Share contract note*.—This has been dealt with in paragraph 13 above.

Heading No. 42.—*Shippers' books, etc.*.—This is designed to meet the actual practice of Chinese shippers by river craft and junk.

Heading No. 43.—*Telegraphic transfer advice*.—This has been dealt with in paragraph 14 above.

Heading No. 45.—*Vesting order*.—This is treated as a conveyance on sale, as in the United Kingdom.

Heading No. 46.—*Voluntary disposition inter vivos*.—This is treated as a conveyance on sale, as in the United Kingdom.

23.—A table is added of the correspondence between the clauses of the bill and the provisions of the existing law.

### REGULATIONS UNDER THE STAMP ORDINANCE

The following draft regulations made by the Governor in Council under sections 4 and 22 of the Stamp Ordinance, 1921, Ordinance were laid on the table.

The adhesive stamps to be used on bills of exchange, circular notes, letters of credit, "travellers' cheques," Chinese shippers' books and ships' receipts (other than bills of lading) shall be overprinted with the letters "BE."

All instruments relating to land in the New Territories executed in pursuance of the provisions of the New Territories Regulation Ordinance, 1910, shall be exempt from stamp duty.

### TEMPORARY REGULATIONS

Cheques stamped before the 14th day of April, 1921, with an impressed and dated stamp of the value of five cents shall be deemed to have been duly stamped if signed before the 30th day of June, 1921.

Cheques stamped before the 14th day of April, 1921, with an impressed and dated stamp of the value of five cents, if signed between the 1st day of July and the 31st day of December, 1921, both days inclusive, shall be deemed to have been duly stamped if an adhesive revenue stamp of the value of five cents shall have been affixed thereto before signature and shall have been effectively cancelled.

Certificates to practice during the year 1921, taken out by persons practising at the commencement of the Ordinance, shall be deemed to have been duly taken out and stamped if taken out and stamped within one month after the commencement of this Ordinance.

### THE ATTORNEY-GENERAL'S OUTLINE OF THE BILL

The Attorney-General, in moving that the Bill be read a first time, said: "The objects of this Bill are three: (1) to increase the stamp revenue; (2) to correct defects in the existing law; and (3) to provide for the collection of stamp duties more efficiently than before and to ensure certain provisions aimed at evasion."

On the question of revenue, Mr. Attorney-General said, "I propose to say nothing because your Excellency dealt with that point at the last meeting of the Council as Colonial Secretary; on the second point—defects in the existing law—defects have been discovered from time to time in the working of the existing Ordinance. They are quite numerous, and many of them well-known. In many cases the definitions, or particular sections, are inexact, or entirely non-existent; in other cases whole headings of revenue are omitted. For example, it was discovered the other day that no duty is payable under the existing law on vesting orders, though a vesting order has exactly the same effect as a conveyance and is treated as a conveyance under the Stamp Law of the United Kingdom. Agreements for the sale of property, again, are not subject to any duty, except \$1 agreement duty. In England, they are subject to the same ad valorem duty as conveyances. In many cases the agreement for the sale of property is the only document executed, and the sale goes through without any duty being paid. Again, certificates of satisfaction are one way of clearing a mortgage, without paying any duty here at present, though re-assignments, another method of paying off a mortgage, do pay. Many of these defects have been discovered, and they are remedied. I think in the present bill. No doubt the Bill contains defects, and I hope that

if it does, some at least of them will be discovered in the discussion of this Bill in Committee of the Council. We also hope that when the Bill is published in the *Gazette* that the various classes of persons and bodies affected by these duties will consider it as quickly as they can, and will make any representations which they may wish to make at an early date as possible. Any criticisms will be welcomed and will be carefully considered. But it is hoped that if they are going to be made they will be made quickly, so that the passing of the Bill will not be unduly delayed.

### NOVEL CLAUSES

The third general object of the Bill is to facilitate the collection of stamp duties, generally, and to prevent evasion. Under that heading, I would like to direct attention to certain clauses, some of which I think are novel, at least in this Colony. Clause 10 of the Bill provides that, if any minimum amount is prescribed below which stamp duty is not to be payable, no person is to execute more instruments than would ordinarily be necessary in order to evade duty by such "splitting." The present law provides that if a sum of money exceeding \$10 is paid the person receiving it must not split up that amount into two portions if it is substantially one amount, in order thereby to evade receipt duty. That principle, of forbidding splitting in order to evade duty, is now by this clause applied generally. Sub-clause (2) of the same clause is aimed at the same people. In some cases, the duty is at the higher rate on the larger amounts and this subsection prohibits any splitting for the purpose of evading the higher scale. Of course, it can be done by executing two or more documents which would pay duty only on the lower scale. That, in future, will be a criminal offence. Clause 41 is intended to broaden and fasten the liability in cases of companies and other corporate bodies and firms. Sub-clause (1) provides that when an instrument which ought to be stamped is not stamped, every director and manager shall be deemed to have committed an offence but, in any case, the company itself shall be deemed to have committed an offence by the mere failure to stamp. The mere fact of failure to stamp—if this section effects what it is intended to effect—will render the Company liable to a fine; the directors and officers will also be liable to a fine if it can be shown that they were knowingly parties to the evasion of the duty, or failure to stamp. Sub-clause (2) contains a similar provision with regard to firms. If an instrument which ought to be stamped is not stamped, and is executed in the name of the firm, every partner and servant of the firm who was knowingly party to the failure to stamp is guilty of an offence, and in any case the person having the management of the firm is made liable merely on the ground of failure to stamp, the idea being that he is a manager of the firm and it is his duty to see that any document executed by the firm pays the proper stamp duty.

Sub-clause (3) is intended to enable the collector to obtain information as to the person really liable for the failure to stamp, and it provides that if a document is not stamped that ought to be stamped the master in the case of a firm and the partners and manager must give the collector the fullest information to enable him to take proceedings against any person.

Section (42) deals with the onus, and provides that where a person claims that an instrument is not chargeable with duty or is chargeable with a duty on a lower scale than the collector claims, the onus shall be on such person to establish such claim. That is new, and does not seem unreasonable. The facts of the transaction are more within the knowledge of the person concerned than anyone else, and it seems only fair that he should have the onus of establishing the non-liability to duty, or of less than that claimed by the collector.

Section (43) empowers the collector to inspect and search and take copies in any case in which he thinks there may be on the premises any books of accounts, or other documents, that may tend to show what stamp duty is being evaded. That is new.

Section (44) is also new. It provides that any person who falsifies or destroys books of account shall be deemed to commit an offence. To that, I think, there can be no objection. I will refer later to a particular heading of duty relating to the old registration duty, which is also an attempt to close the door against evasion.

### EVERYONE'S DUTY

The only other thing I would like to say on this third object of the Bill is that, of course, it is everyone's duty, if these taxes are imposed by the Legislature, to accept them loyally, and to pay them, if not cheerfully, at least without attempting to evade them. The Government will not hesitate in cases of deliberate and persistent evasion to provide for a maximum fine of \$10,000, and also provides imprisonment for any term not exceeding one year. We shall not hesitate to ask for imprisonment where the stamp duty is deliberately and systematically evaded.

### UNSTAMPED DOCUMENTS

I would like to draw attention, Mr. Speaker, to clause (9) of the Bill; that is a clause which provides that unstamped documents are not to be admissible in evidence in certain criminal proceedings, or in proceedings before any arbitrator or referee, and are not to be registered or filed by any corporation or public officer unless they are stamped. The particular provision, I want to draw attention to is expressed at the end of clause (1),

and in clause (2). In many cases the stamp duty imposed by this Bill may be paid within seven days after execution, but if the document is to be produced in Court before the expiration of those seven days it must be produced stamped, and is not admissible until it is stamped. In other words, whether the time has come by which the document must be stamped or not, if the person producing it wishes to put it in evidence, or if it is to be filed or registered, he must stamp it, before he produces, or files, or registers it.

Clause (10) deals with the question of stamping by special leave after the proper time for stamping has expired. Under the existing law the collector has, in certain cases, power to stamp after the time has expired, but in other cases it is necessary to apply to the Governor-in-Council. This clause gives the power in all cases to the collector, but gives an appeal from the collector to the Governor-in-Council. I think it would save time very often if the application is made first of all to the collector, and if a person is dissatisfied with his decision he can appeal to the Governor-in-Council.

### PROPERTY SALES AND SHARE CONTRACTS

Certain duties imposed by this Bill are new to this Colony, though precedents for them exist elsewhere. One is heading No. 5 in the schedule: agreement for the sale of property. That does not apply to goods, or shares, or ships, but it applies to all other property, and the idea is that if an agreement is entered into for the future sale or conveyance of property that agreement must pay duty. If it is followed by a full conveyance then the conveyance is exempt from duty; if the agreement is rescinded then the stamp duty is returned.

The duty on share contract notes is also new in this Colony, and is to be found in heading 41 (5). The scale is \$2 where the amount does not exceed \$10,000, and is \$5 where it exceeds \$10,000. A similar duty exists in England, and also, I think, in the Straits Settlements, though I think in the Straits Settlements it is lower. In England—in the United Kingdom—the scale is rather an elaborate one, but the duty amounts to 6d. on £100 to 2s. on £250,000. Here the scale and schedule is divided into two portions only for convenience—\$2 and \$5 only. The Bill also provides that on every sale of shares the broker must give a sale contract note to the purchaser; if he does not he commits a criminal offence.

### CERTIFICATES TO PRACTICE

Another duty is that of certificates to practice—Heading No. 15. That is also dealt with in Clause 22 of the Bill. These certificates must be taken out only by the various classes of persons mentioned in the section—architects, barristers, dentists, medical practitioners, chemists, solicitors. They must take out an annual certificate to practice, for which they must pay \$25 a year. As this Bill will come into force in the middle of the year, it is proposed to make regulations giving a certain time after the law comes into force for taking out these certificates for 1921. After that, certificates must be taken out before the following year commences—in December of each year for the following year.

### SHARE TRANSFERS

There is only one other duty I think which is.

H.E. THE OFFICER ADMINISTERING THE GOVERNMENT: Share transfer.

The Attorney-General: That refers to the duty on shares. I have just referred to one; that is, the share contract note. The transfer of shares under the bill will in future be 50 cents for every \$100. At present, the duty is 10 cents a hundred. I may say, 50 cents, or 1 per cent, is the scale of duty payable in the United Kingdom and that is a scale not introduced during the war, but before the war. In a particular heading 41 (1) it is proposed in Committee to alter the fifth column so as to read "before execution"; in other words, so as to provide that transfers of shares must, as at present be stamped before execution.

The most novel feature of the bill is that dealt with in sub-head 2 of 41—registration duty. This subject is also dealt with in clause 29 of the bill. It is an attempt to deal with the question of blank transfers. The use of blank transfers obviously leads to a great many transfers of shares escaping duty. Transfers pass from hand to hand; they are not registered, and no doubt the transfer duty is frequently evaded on such transfers. Section 29 provides that if a transfer of shares is not registered within one month from the date of transfer, then it has got to pay an additional registration fee of \$1 per \$100; if not registered within three months, \$3; six months, \$5; one year \$10—the object being to induce people to register their transfers as soon as possible so as to obviate the possibility of transfers taking place which never come to the knowledge of the company and which therefore may evade payment of transfer duty. It is provided that if a member now contains the provision, or not, but it is proposed to add to Clause 29 a further sub-section (8) which will read as follows:—

"Every person who transfers to any other person any share that is on a share register kept in the Colony must forthwith execute the instrument of transfer."

There are two exemptions from these payments of transfer duty: one is a transfer of shares on registers which are not required by law to be kept within the Colony—as, for instance, Straits Companies; and the other is the transfer of shares to bearer.



## DUTIES ON AGREEMENTS FOR THE SALE OF GOODS.

There are three duties, viz. which are entirely new to this Colony, and I think, without precedent anywhere. One is heading number 4—agreements for the sale of goods. These, I think, are exempt everywhere else, but it seemed to be a convenient point at which to collect duty, and the duty imposed by the bill is a very light one, of one dollar, but this does not apply to amounts under \$100, and it does not apply to a memorandum of retail sale in a shop.

## EXCHANGE CONTRACTS.

The duty imposed on exchange contracts is also new. The heading under which that comes is 22, and in section 23. It is imposed only on exchange contracts which do not result in remittances, that is to say on contracts which are cancelled or set off.

The third tax which is new is that imposed on telegraphic transfers; the section is 24 and the heading is 43. There seems to be no reason why remittances by bill of exchange should pay duty while remittances by telegraph should pay nothing, and it is proposed now to impose a duty on telegraphic transfers. The duty is the same as the present bill of exchange duty. That duty is very low, much lower than the duty in England, and lower than the duty in the Straits; and I think it will not be an undue burden on commerce. I beg to move the first reading.

The COLONIAL SECRETARY seconded the motion.

The Hon. Mr. POLLOCK: In view what the learned Attorney-General has said I would ask that several copies of this Bill should be sent to the Hongkong General Chamber of Commerce, the Chinese Chamber of Commerce and the Stock Brokers' Association. I would also ask that a reasonable interval be allowed before the second reading is taken.

The Hon. Mr. HOLYOAK: I should like to support the request of my honourable friend.

HIS EXCELLENCY: You are not in order in speaking to the Bill. There is no debate on the first reading.

The Hon. Mr. HOLYOAK: I shall be bound to vote against the Bill unless I am allowed to speak.

The ATTORNEY-GENERAL explained that when a Bill is introduced for first reading the mover explains the bill, and the debate occurs on the second reading and in Committee.

The Hon. Mr. POLLOCK: I should like to ask the authority for the statement that no debate is allowed on the first reading.

The ATTORNEY-GENERAL read Standing Order No. 93. The motion for the first reading was then put and agreed to.

## A DIRECT ATTACK ON FREE TRADE.

The Hon. Mr. HOLYOAK: I wish to ask for a slightly adjournment between first and second reading for the reason that vital principles are involved. In the first place it is a direct attack on Free Trade, and, therefore, the Chamber of Commerce should have the fullest opportunity of discussing the various alterations and new taxes proposed. In the second place, as you are aware, the Hon. Mr. Ho Fook, the Hon. Mr. Stephen and myself will be leaving the Colony shortly for a long period, and although we are sure to be represented by very worthy substitutes, it is but reasonable that full opportunity should be given for discussion before they are called upon to pass a Bill of such importance to the trade of the Colony.

HIS EXCELLENCY: Honourable members are aware that a Committee representing many important interests in this Colony has considered this Bill for months past and the Bill is the outcome of their deliberations. The object of the Bill is to raise more revenue and the amount which it is estimated will be raised by this Bill was down in the estimates which came before the Council last October on which the honourable member and nearly all the members here voted. They were well aware that a sum estimated roughly at a million dollars was to be raised by Stamp duties and that some of them would be new and some would make considerable advances on the present duties. I do not understand what the honourable member means when he says that these duties will interfere with free trade. They certainly do not do that. There are one or two duties which will have very beneficial effects in controlling transactions which cannot be considered to be to the benefit of trade or the benefit of the Colony, and in that respect they ought to be applauded rather than denounced. I therefore consider that we must get the Bill through because we want to raise the revenue. We wish to give a reasonable time for its consideration by the various parties who are interested and who represent trade interests, professional interests and all the interests affected by the Bill in this Colony. What time shall we give? I thought a fortnight might not be too long. I am perfectly willing to hear what honourable members think, but they must bear in mind that there has been considerable delay in bringing the Bill forward because of the great difficulty in drawing it up, and the sooner we pass it into law the better.

The Hon. Mr. POLLOCK: With reference to the date of the adjournment I am informed that the hon. member on my right (Mr. Holyoak) and the hon. Mr. Ho Fook and the hon. Mr. Stephen will be leaving on the 28th inst. which is the very date your Excellency has mentioned.

HIS EXCELLENCY: That date was mentioned as the shortest time for the adjournment. It is very unfortunate that these members should be leaving. I had no idea that the hon. members were leaving the Colony on that date. Every day this Bill is not passed means a considerable loss of revenue. I am sure they will leave a memorandum of whatever remarks they have to make on the Bill. We want to have their opinions, but I do not think it matters much whether they are actually given in the Council; it might even be an advantage to have their memoranda for consideration before the Council meets. If it would be convenient we might have a meeting before they go away—say, on Tuesday, the 26th or Monday, the 25th. I am not saying that we should pass the Bill then, but it would give members who are going away an opportunity of discussing the Bill. We could have another meeting for passing the second reading if it is desired.

The Hon. Mr. HOLYOAK intimated that this suggestion was agreeable to him.

HIS EXCELLENCY: Then we will bring the Bill on for second reading on the 25th inst. and if the discussion is then not completed we can have a further meeting to complete it.

The Hon. Mr. HOLYOAK: On that understanding I am perfectly agreeable.

The ATTORNEY-GENERAL: The Bill can go into Committee and be recommitted to the next meeting of the Council.

The Council was thereupon adjourned to April 25th, at 2.30 p.m.

## FINANCE COMMITTEE.

A meeting of the Finance Committee was held, the Colonial Secretary presiding.

## A RAILWAY VOTE.

The Governor recommended the Council to vote a sum of \$1,000 in aid of the Kowloon-Canton Railway, Special Expenditure, platform awnings.

The CHAIRMAN: This is required in connection with the construction of the awnings of the Kowloon Railway Station. There are also certain alterations necessary to the iron fences and gates which were unforeseen.

Approved.

## A PUBLIC WORKS VOTE.

The Officer Administering the Government recommended the Council to vote a sum of \$1,550 on account of Public Works, Extraordinary, Extensions and alterations to No. 1 Motor House, Garden Road.

The CHAIRMAN: There was a balance at the end of last year of \$1,550. Owing to the building not being completed it was not paid out. This amount of \$1,550, is, therefore, in the nature of a re-vote.

Approved.

## VOTE FOR BATHING PLACES.

The Officer Administering the Government recommended the Council to vote a sum of \$3,000 in aid of the Miscellaneous Services, Bathing Places, North Point and Kennedy Town.

The CHAIRMAN: In the estimates for this year there is a sum of \$2,700 allowed for bathing beaches. A Committee was then appointed to go into the matter and they considered the question of providing further bathing beaches and facilities. The proposals involved a total expenditure of \$3,000. The present supplementary vote is asked for to cover the deficiency.

Approved.

## HARBOUR OFFICE VOTE.

The Officer Administering the Government recommended the Council to vote a sum of \$660 in aid of the Harbour Master's Department, personal emoluments.

The CHAIRMAN: In this year's estimates provision was made for another motor-boat for the use of the Harbour Office, but by inadvertence the crew was not allowed for in the estimates. The present amount is asked for the crew—one engineer, one coxswain and two seamen.

Approved.

## NEW SCAVENGING LAUNCH BOILER.

The Officer Administering the Government recommended the Council to vote a sum of \$4,500 in aid of the vote Sanitary Department, Other Charges, Launches, Steam Barges and Lighters, Repairs.

The CHAIRMAN: This amount is required for a new boiler for the Sanitary Department, scavenging launch, No. 1. The boiler has been found defective, and as the launch becomes due for overhaul almost immediately, the Head of the Sanitary Board has asked for this amount to make one job of it.

Approved.

## KENNEDY TOWN HOSPITAL.

The Officer Administering the Government recommended the Council to vote a sum of \$600 on account of Public Works, Extraordinary, Installation of water closets and extension of sewer in Kennedy Town Hospital.

The CHAIRMAN: This is a re-vote of \$600, due to the fact that the Sanitary fittings did not arrive before the end of last year.

Approved.

## TYPWRITERS.

The Officer Administering the Government recommended the Council to vote a sum of \$400 on account of Education Department, Other Charges, Typewriters.

## HONGKONG CRICKET CLUB. PROPOSAL TO FORM A LIMITED COMPANY.

An extraordinary general meeting of members of the Hongkong Cricket Club was held in the Pavilion of the Club yesterday evening, for the purpose of considering the following resolutions:—

1. That the present Hongkong Cricket Club be wound up, and the Committee be authorised to take all necessary steps for that purpose.
2. That the Committee be authorised to register a Company limited by guarantee not exceeding \$100 per member, on the terms of the Memorandum and Articles of Association which will be submitted to the Meeting.
3. That the Committee be authorised to assign and hand over to the new Company, when registered, all the assets of the Club.

Mr. RICHARD HANCOCK, who was voted to the chair, said:—Before putting the resolutions to the meeting I will endeavour to explain to you the exact position of the Club. For some time past it has been agitated by your Committee that this Club should be brought into line with other institutions of a similar nature such as the Hongkong Club and the Golf Club. In former days, with a small membership, a privately owned members club was feasible, but with the greatly increased membership it is expedient that the Club acquire a proper legal footing. The immediate cause of the present resolutions is the proposal to build a new pavilion, which necessitates the issue of debentures. On consulting the Club's legal advisers it was ascertained that the Club not only had no power under its rules to issue debentures, but that, even were the rules amended, the Club could not legally issue debentures, and that liability for the money borrowed would fall personally on the Committee and, probably, *pro rata* upon all the members, since the debentures would in direct or indirect manner be issued by the Club, and would give no priority to the holders in the event of the Club being wound up. In a concern which has reached the size of the present Cricket Club it is essential that it should have some recognized legal existence and regulations of a more elaborate nature than those of the existing rules, which were not framed to meet the present circumstances. Once the Club has been registered as a limited Company by guarantee, it can effectively issue debentures, which it is not at present in a position to do. In taking the present steps the Club is only doing what has been done by the other leading Clubs such as the Golf Club and Hongkong Club, when these institutions reached a size when it was impracticable to carry on as a privately owned Club.

It is proposed, following the lines of the Golf Club, to limit the guarantee per member to \$100. This guarantee will only be available in the event of the Club being wound up, when members would contribute equally up to the extent of \$100, in the event of the assets of the Club failing to cover its liabilities. Your Committee have gone carefully through the new Memorandum and Articles of Association. The articles call for little amendment, and in the main incorporate all the material provisions in the old rules, though they, of course, include many provisions or a more elaborate nature, dealing generally with the management of a registered Company. The CHAIRMAN proposed, and Mr. M. MAAS seconded, the resolutions set forth above, and they were carried unanimously. The CHAIRMAN, in some further remarks, appealed to members of the Club to take up the debentures which were shortly to be issued. The response so far, he said, had been very poor indeed, less than ten per cent. of the members of the Club having signified their willingness to subscribe. Only 31 members, up-to-date, had sent in their names for 215 debentures, which was very unsatisfactory. Outside assistance had been promised contingent upon the members of the Club subscribing themselves to a fair proportion, but they could not expect others to help if they did not help themselves, and he sincerely hoped that members would make a special effort to take up at least double the number at present promised. After all, there were 330 members, and if each member would take up, say, one debenture there would be no difficulty in getting the balance subscribed for. The Club's finances were in a very sound position. There was a credit balance at the Bank on current account of about \$2,800, and \$2,000 on fixed deposit; and no liabilities. Entrance fees for the period September 1st, 1920, to March 31st, 1921, amounted to \$1,335, and subscriptions for the same period to \$1,700. The Club would be started with some \$6,000 in hand, and when the paying-off of debentures was begun, there would be at least \$18,000 in hand, with every prospect of paying them off in 15 years. He hoped each member of the Club would subscribe for one or two. This concluded the proceedings.

## SPORT.

## LAWN TENNIS.

## YESTERDAY'S TOURNAMENT PLAY.

Club Championship—C. W. Sewell beat Major C. Wilson, 6-2, 6-2, 6-4. Mixed Doubles—Lieut. Col. Brown and Miss Brown beat Lieut. Col. Nicholson and Mrs. Gompert, 4-6, 6-3, 7-5.

## TODAY'S MATCHES.

Open Singles Championship—J. B. Penman v. M. K. Lo. Handicap Doubles—J. R. Wood and G. R. Sayer v. G. Makin and E. G. Grimble. Club Championship—A. D. Humphreys v. Capt. P. H. Davis.

## DEATH OF MR. W. DAVISON.

We regret to record the death of Mr. William Davison, superintendent of the Shipwright Department of the Hongkong and Whampoa Dock Co., Ltd., which took place on board the C.P.O.S. liner *Empress of Asia*, four days out of Yokohama. Mr. Davison had been ill for about six months, and left Hongkong on medical advice for a health trip to Victoria, British Columbia, accompanied by Mrs. Davison, their little daughter, and a trained nurse.

Mr. Davison, who was 43 years of age, was born at Belfast, where he served his apprenticeship, and came to Hongkong 22 years ago to join the Cosmopolitan Dock as foreman carpenter. Later he joined the Hongkong and Whampoa Dock Company in a similar capacity and through his ability soon rose to the position of superintendent of the Shipwright Department. He was a prominent supporter of the Kowloon Bowling Green Club, of which he was a past president. He was also keenly interested in the Volunteers. The news of his death will be received with great regret by a large circle of friends in the Colony and deep sympathy will be felt for Mrs. Davison and the little daughter in their sad bereavement.

## DR. BARNARDO'S HOMES.

Mrs. Pollock desires to thank all who kindly helped to make this Fund a success. Lady Stubbs' Dance at Government House. Kirkpatrick and Bridge. Per Miss Fairall. Mrs. Bowler. Mrs. Hazeland. A. R. Lowe. Mrs. Carrington. Anon. A. W. Mrs. Marsh. D. O. Russell. A. H. Harris (Amoy). Mrs. Maitland. Mrs. Jenkin. Mrs. Miller. Mrs. Sachse. Miss Innes. Mrs. Kemp. Anon. University. Lady Chater. Mrs. Bevington. Anon. G. G. Wood. Mrs. Wakeman. G. C. Moxon. Anon. R. B. Bowley. Per W. Forsyth. W. Davison. D. Wilson. Capt. Purkin. D. McMurray. L. B. Edwards. J. M. Hamsey. A. Friend. J. U. G. R. M. Dyas. M. Forsyth. M. Freeman. J. Royson. J. Steeth. W. Macfarlane. D. Keith. J. Gillespie. W. Greig. G. S. Vaughan. A. M. Simpson. M. C. Hall. Robt. Hall. Capt. Kerr. J. Hardy. Capt. Church. A. Muir.

Total \$3,275

## RETRENCHMENT.

A special conference was held recently in the private residence of Premier Chin solely for the discussion of matters in connection with the retrenchment policy of the Government in view of the financial stringency. The meeting was attended by all the Cabinet Ministers, with the exception of Admiral Sha, Minister of the Navy, who was sick, as well as by many other high officials and officers and the result was reported to be as follows:—

Commencing from April 1st all Government officials and employees who receive more than \$100 a month shall be paid half in cash and half in treasury bonds of the Ministry of Finance. This decision includes the Prime Minister and his Ministers; but all soldiers and policemen will be paid fully in silver dollars on account of the importance of their duties. After some discussion it was decided that all teachers should be treated in the same way as police and soldiers. The Government is doing its utmost to carry out its retrenchment policy and to prevent a financial crisis and it is sincerely hoped that the efforts of Premier Chin and his colleagues will meet with success chiefly because both High Inspecting Commissioners, Tao Kan and Chang, Tso-lin, though they are very reluctant to visit Peking and take part in the proposed special politico-economical conference, have promised their full support and assistance to the Government to carry out its final decisions with regard to the reduction of their armies and other national questions.

The Prime Minister, General Chin, entertained the Chinese bankers at his private residence recently and informed them that the Government is doing its best to reduce its monthly expenditure to four million dollars, instead of five millions as announced some time ago, so that it is hoped that the bankers' assistance will come to the assistance of the Central Government in the reorganization of the Government finances. The Government is disbanding troops under its direct command; but it can do nothing with the forces under the command of the Generals in the provinces. The orders from the Government for the curtailment and disbandment of superfluous troops in the various provinces are generally ignored by the commanders.

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## NEW ADVERTISEMENTS

## NOTICE.

NOTICE IS HEREBY GIVEN that the POWER OF ATTORNEY dated the 31st day of December, 1920, and given to Mr. CHIN SUI CHIO by the undersigned has this day been revoked.

CHIN KWAN SOU (otherwise known as) CHIN CHU HOU TONG WONG SHUT PING.

## NOTICE.

NOTICE IS HEREBY GIVEN that the Business of the Fux Hing Tsung Firm carried on by WONG SHUT PING and CHIN KWAN SHAU at No. 13, Hillier Street (ground and first floor), Victoria in the Colony of Hongkong, has this day been assigned to the undersigned who has not accepted the debts and liabilities of the said Fux Hing Tsung Firm.

Dated the 13th day of April, 1921.

WONG WING SHING.

## HONGKONG GENERAL CHAMBER OF COMMERCE.

## NOTICE.

A GENERAL MEETING of Members will be held on THURSDAY, 21st April, at 4.30 p.m., in the OLD CHAMBER OF COMMERCE ROOM, CITY HALL, for the purpose of nominating a Representative of the Chamber to serve on the Legislative Council during the absence on leave of the Hon. Mr. P. E. HOLYOAK.

Notice in writing of the names of candidates and of their proposals and secondaries to be lodged with the Secretary at least 48 hours before the time appointed for the holding of the General Meeting.

By Order,  
E. A. M. WILLIAMS,  
Secretary.

Hongkong, April 14th, 1921.

## TO ADVERTISERS.

AN ADVERTISING BOARDING, length about 800 feet and of height as required, situated in the most prominent and central position in the City, will shortly be available for a period of about twenty months. Terms and conditions to be arranged.

Apply—  
Box No. 800,  
Care of Daily Press Office.

## FOR SALE.

MERCER TOURING CAR—7-Seater (Complete with all accessories, including two spare wheels and one spare tyre).

Apply to—  
LINSTEAD & DAVIS,  
Alexandra Buildings.

## ROYAL HONGKONG YACHT CLUB.

THE CLOSING CRUISE and ROWING REGATTA will be held at the CLUB HOUSE, North Point, on SATURDAY, 23rd April, 1921.

The Commodore and Committee will be at Home to Members and friends from 2.30 p.m.

H. S. HOUSE,  
Hon. Sec. Sailing Committee,  
Hongkong, 15th April, 1921.

## NOTICE TO CONSIGNEES.

The Steamship "PERSIA"  
FROM TRIESTE, VENICE, ADEN, PENANG AND SINGAPORE.

CONSIGNEES of Cargo are hereby informed that all Goods are being landed at their risk into the Godowns of the Hongkong and Kowloon Wharf and Godown Company, Ltd., at Kowloon, whence and/or from the wharves delivery may be obtained.

Optional Cargo will be forwarded unless notice to the contrary be given before 14th April. No claims will be admitted after the Goods have left the Godowns, and all Goods remaining undelivered after the 20th Apr., will be subject to rent.

All claims against the steamer must be presented to the Underwriter on or before the 28th Apr., or they will not be recognized. All broken, chafed, and damaged Goods are to be left in the Godowns where they will be examined on the 20th Apr., at 10 a.m.

No Fire Insurance has been effected. Bills of Lading will be countersigned by DODWELL & CO., LTD., Agents.

Hongkong, April 14th, 1921.

## NIPPON YUSEN KAISHA.

## NOTICE TO CONSIGNEES.

FROM EUROPE AND STRAITS.

## THE Company's Steamship

## "DAKAR MARU."

having arrived from the above ports, Consignees of Cargo are hereby informed that their Goods are being landed and placed at their risk in the Hongkong and Kowloon Wharf and Godown Company's Godowns at Kowloon, where each Consignment will be sorted out mark by mark and delivery can be obtained as soon as the Goods are landed.

Optional Goods will be carried on unless instructions are given to the contrary before Noon, To-day.

Goods not cleared by the 21st April, 1921, will be subject to rent.

Damaged packages must be left in the Godowns for examination by the Consignees and the Co.'s representatives at an appointed hour on TUESDAY and FRIDAY. All claims must be presented within ten days of the steamer's arrival here, after which date they cannot be recognized. No claims will be admitted after the goods have left the Godowns.

NIPPON YUSEN KAISHA,  
Agents.

Hongkong, April 14th, 1921.

## NEW ADVERTISEMENTS

## NOTICE.

CENSUS OF THE COLONY  
SUNDAY, APRIL 24th.

NOTICE IS HEREBY GIVEN that the DISTRIBUTION OF SCHEDULES has begun.

A Schedule in English will be left on each non-Chinese household together with a Schedule in Chinese which alone must be used for all Chinese servants.

The persons who must be included in each Schedule are all those who are alive at midnight on the night of SUNDAY, April 24th, and who whether as member of the family or as visitor, boarder or servant in the household or establishment.

1. Passes that night in the dwelling of the household or establishment, or

2. arrives and is received into the household or establishment on the morning of MONDAY, April 25th, not having been enumerated elsewhere.

Persons engaged on night duty that night should be entered on the Schedule of the household in which they reside.

All heads of households are requested to have the Schedules completed by April 25th, when the collection of the Schedules will commence, and ready to be handed to the enumerator when he calls. On completion the Schedules should be left with a responsible person of the household who is likely to be in the house when the enumerator calls, for example, the head Chinese servant. Most of the work of distribution and collection will be done between 5 p.m. and 7 p.m. each day.

Each enumerator will carry a card of appointment signed by the Census Officer which should be produced on demand.

J. D. LLOYD,  
Census Officer.

Hongkong, April 14th, 1921.

## JUVENILE SOCIETY.

THE EIGHTH ANNUAL ATHLETIC SPORTS will be held at the RACE COURSE (by kind permission of the Hongkong Jockey Club) on SATURDAY, April 17th, commencing at 1.30 p.m. sharp.

G. P. DA CRUZ,  
Hon. Secretary.

Hongkong, March 30th, 1921.

## GULA-KALUMPONG RUBBER

## ESTATES, LTD.

## NOTICE.

NOTICE IS HEREBY GIVEN that the ANNUAL GENERAL MEETING of the above Company will be held in LONDON on April 17th.

The SHARE REGISTER will be CLOSED from April 9th to April 20th, both days inclusive.

By Order,  
LOWE, BINGHAM & MATTHEWS,  
Colonial Register.

Hongkong, March 30th, 1921.

## DOG, CAT, POULTRY, PIGEON

## AND BIRD SHOW 1921.

BY kind permission of the Stewards of the Jockey Club, a SHOW will be held at the RACE COURSE, Happy Valley, on SATURDAY, April 30th.

There will be classes for all breeds, types, etc., of the above provided there are sufficient entries. Entrance fees for Dogs \$2.00, Cats \$1.00, Poultry and Pigeons 30 cents per pen. Cage birds, Canaries, parrots, etc., 30 cents each, or as advertised. Exhibitors of pigeons and cage birds must find their own cages.

Entrance forms for the Show can be had from the undersigned and must be sent, in together with the fee, not later than SATURDAY, April 23rd.

Intending exhibitors are requested to send in their entries as soon as possible in order to allow sufficient time to make up classes and arrange for the necessary accommodation.

B. L. FROST,  
Hon. Secretary.

Hongkong, April 14th, 1921.

## NOTICE TO CONSIGNEES.

## HEP &amp; O.S.N. Co.'s Steamer

## "NAGOYA"

Arrived Hongkong on April 11th, 1921.

FROM ANTWERP, LONDON, MALTA, SUEZ & STRAITS.

Consignees of Cargo by the above-named vessel are hereby informed that their goods are being landed and placed at their risk in the Hongkong and Kowloon Wharf and Godown Company's Godowns at Kowloon, where each Consignment will be sorted out mark by mark and delivery can be obtained as the Goods are landed.

Optional Goods will be landed here unless instructions have been given to the contrary 8 hours before arrival of the Steamer. Goods not cleared within 8 days, including date of arrival, will be subject to rent.

No Fire Insurance will be effected by us in any case whatever.

Damaged packages must be left in the Godowns for examination by the Consignees, and the Company's Surveyors, Messrs. GODDARD & DOWDALL, at 10 a.m. on MONDAY and TUESDAY.

All Claims must be presented within ten days of the Steamer's arrival here after which date they cannot be recognized.

No Claims will be admitted after the goods have left the Godowns.

MACKINNON, MACKENZIE & CO.,  
Agents.

Hongkong, April 12th, 1921.

## TO SECRETARIES OF CLUBS AND OTHER INSTITUTIONS.

ALL preliminary notices of forthcoming meetings, lectures and entertainments sent for insertion in the news columns of the Hongkong Daily Press, are charged for at the rate of 3d each (as announced in May and June of last year) provided that they do not occupy more than four lines. In future if this space is exceeded they will be placed in the advertising columns at the prevailing rates.

## PREPAID "WANTED" ADVERTISEMENTS.

Letters are lying in this Office for  
Boxes P. Q. AD. AP. AW. BP. EG. BR. BV.

WANTED.—SECOND-HAND PATHE CINEMATOGRAPH PROJECTOR. Must be in good working order & reasonable price. Reply Box LP, c/o Daily Press Office, giving price and where Machine can be seen.

FOR SALE.—One No. 10 OLIVER TYPEWRITER with both brief and short carriage \$130. One No. 10 ROSENO DUPLICATOR, \$80. Apply to Box LD, c/o Daily Press Office.

FOR SALE.—MOTOR BOAT "JEAN" length 25 feet, beam 8 feet, 45 H.P.M. 6. Thornycroft Engine, hull built by Messrs. Thornycroft in England, in good running order, comfortably fitted up. Price \$6,000, or open to consider an offer. Apply to F. GRAHAM c/o Hongkong Electric Co., Ltd.

WANTED.—FURNISHED HOUSE.—Peak District, for 3 months May to October. Apply Box LG, c/o Daily Press Office.

TO LET.—From 26th April, 1921, for six months, The "NEUK" No. 81, The Peak—Six Rooms Bungalow, partly furnished with Garden and Tennis Court. For further particulars apply SANG KEE, c/o Comptroller Department, Hongkong & Shanghai Banking Corporation.

OFFICES TO LET.—2 or 3 Rooms with early possession, Central position, Reasonable rent. Apply Box LH, c/o Daily Press Office.

FOR SALE.—FIVE-ROOMED BUNGALOW, Peak District, Tennis Court, Kitchen Garden. Early possession. Apply to—  
Box No. 588,  
Care of Daily Press Office.

## PRINCE LINE FAR EAST SERVICE.

## NOTICE TO CONSIGNEES.

## FROM NEW YORK

## THE Steamship

## "MOORISH PRINCE"

having arrived, from the above Port, Consignees of Cargo are hereby informed that their Goods are being landed at their risk into the Godowns of the Hongkong and Kowloon Wharf and Godown Company, Limited, Kowloon, and stored at Consignees' risk and expense.

All broken, chafed and damaged Goods are to be left in the Godowns where they will be examined on TUESDAY, April 19th, at 10 a.m. All Claims must be presented within FIFTEEN DAYS of the Steamer's arrival here, after which date they cannot be recognized.

No Claims will be admitted after the Goods have left the Godowns, and all Goods remaining undelivered after April 18th, will be subject to rent.

Consignees of Cargo are hereby notified that they must produce an Import Permit signed by the Superintendent of Imports and Exports, Hongkong, before Bills of Lading can be countersigned.

No Fire Insurance has been effected. Bills of Lading will be countersigned by FURNESSE (FAR EAST), LTD., St. George's Building, Telephone No. 3165, Hongkong, April 9th, 1921.

INDO-CHINA STEAM NAVIGATION COMPANY, LIMITED.  
NOTICE TO CONSIGNEES.

FROM CALCUTTA, PENANG AND SINGAPORE.

## THE Steamship

## "FOOKSANG"

having arrived from the above ports, Consignees of Cargo by her are hereby informed that all Goods are being landed at their risk into the Godowns of the Hongkong and Kowloon Wharf and Godown Company, Limited, whence and/or from the wharves, delivery may be obtained.

Goods not cleared by April 18th, will be subject to rent.

All broken, chafed, and damaged packages are to be left in the Godowns, where they will be examined. Claims against the steamer must be presented within 10 days of arrival, otherwise they will not be recognized.

No Fire Insurance will be effected by us in any case whatever.

Bills of Lading will be countersigned by JARDINE, MATHESON & Co., Ltd., General Managers.

Hongkong, April 12th, 1921.

NANYO YUSEN KAISHA, LTD.

NOTICE TO CONSIGNEES.

FROM JAPAN.

THE Steamship

"CHERIBON MARU"

having arrived from the above ports, Consignees of Cargo by her are hereby informed that all Goods are being landed at their risk into the Godowns of the Hongkong and Kowloon Wharf and Godown Company, Limited, whence and/or from the wharves, delivery may be obtained.

Goods not cleared by the 19th inst., will be subject to rent.

All broken, chafed and damaged packages are to be left in the Godowns where they will be examined at 10 a.m. on the 9th inst. Claims against the Steamer must be presented within 10 days of arrival otherwise they will not be recognized.

No Fire Insurance will be effected by us in any case whatever.

Bills of Lading will be countersigned by THE NANYO YUSEN KAISHA, LTD.

Hongkong, April 13th, 1921.

## INTIMATION

## WATSON'S

## DRY GINGER-ALE

## FRAGRANT,

## AROMATIC,

## DRY.

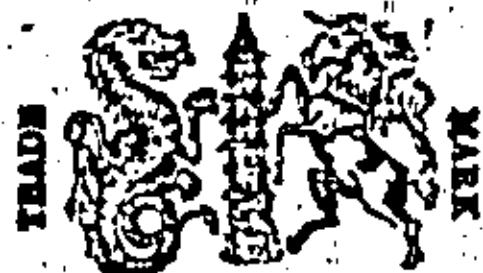
Its "Dryness" is a feature which

has helped to give this drink the

popularity it so well deserves.

Pints, \$1.25 per dozen.

Splits 80 cts.



## A. S. WATSON &amp; CO., LTD.,

## AERATED WATER MANUFACTURERS.

## MARRIAGE.

YOUNG-BRAIDWOOD.—At the Parish Church, Helensburgh, on April 14th, by the Rev. J. G. Christie, B.D., assisted by the Rev. J. Murray, Arbroath, uncle of the bridegroom, JAMES YOUNG, eldest son of James Young, Muirhouse, Crosshouse, Ayrshire, to DOMONTRY AGNES DREW, only daughter of Mr. and Mrs. Drew Braidwood, Wellington Lodge, Helensburgh.

## DEATHS.

DAVISON.—On the 12th inst., WILLIAM DAVISON, Superintendent Shipwright, Hongkong and Whampoa Dock Co., Ltd.

D'EC.—At Macao, ADOLPHO J. D'EC, aged 32 years, late of Hongkong, Canton and Macao Steamboat Co. Ltd. Deeply regretted. Shanghai, Manila and Lisbon papers please copy.

Hongkong Office: 101, Des Voeux Rd., C. London Office: 181, Fleet Street, E.C.

## The Daily Press.

HONGKONG, APRIL 15th, 1921.

## JAPANESE NATIONAL MORALITY.

A BOMBHELL was recently thrown into the hitherto sacred edifice of Japanese national morality by the head of a secondary grade school named Mr. KIKUCHI KENJI, resulting in much discussion, both in the Diet and out of it, in a strike among the students of the school, and finally in the dismissal of Mr. Kikuchi from his post. To understand the importance of the revolt it has to be remembered that Japan is still in the stage of ancestor worship, starting from the Imperial Ancestors, from whom all the Japanese are supposed to be descended, and going down to individual ancestors. Many Japanese moralists have loudly and frequently proclaimed this as the basis of the national polity, the abolition or destruction of which would end in the ruin of the country. For this reason it is assiduously taught in the schools, the children are frequently taken to worship at shrines, and just lately it has become a matter of police supervision, domiciliary visits being paid to see whether people had ancestral shrines in their houses, as all orthodox Japanese should have. Partly this may be considered as an official effort to prevent the

change which might follow too much independence of thought, it being supposed that to keep the people's eyes fixed on the past is conducive to a conservatism in regard to the future. It certainly serves the purpose of restraining any independence of thought, for it prevents discussion of matters which might serve to awaken the national consciousness of Japan. For instance it cuts off all discussion as to where the Japanese came from. Officially they descended from the plains of heaven and are the children metaphorically speaking of the Imperial Ancestors, and to discuss the nation's origin on any other lines is regarded as coldly, some professors who attempted it have been dismissed their posts. The fact that the Japanese are a mixed race is so obvious, however, that to shut the eyes to it entails an amount of intellectual suppression which cannot but be harmful to the mental development of the nation. Again, the idea that the Japanese national polity is something peculiar, not to be found anywhere else on the earth, causes a national isolation spiritually which cannot make for good. It again blinks at the facts, which are that ancestor worship has been common to all nations at one stage of their existence, and that the divine origin of rulers is a faith so universal that nearly all countries retain some reminiscences of it. Should the Japanese think their stability as a nation depends upon their retention of this belief they will be apt to shut their eyes to essentials which actually are requisite for their stability. Moreover, an examination of Japanese history does not show that it differs from that of any other country, either in the happiness of the people or the wisdom of its rulers. The Middle Ages of Japan were occupied by struggles between the clans, which for 200 years kept the country in such turmoil that it would be difficult to find any parallel to it among the other countries of the world. The Japanese barons simply had their own power and vainglory in view. Occasionally they camouflaged their activities under the pretence of fighting for the EMPEROR, but they made no ado about deposing an emperor and erecting another in his place when it suited their purposes. It was a struggle for territory and wealth, and the common people were not regarded more than as pawns in the game. This is more or less true of the whole of the feudal period of Japan, the clan which ultimately managed to evince its authority over the others only managing to keep their predatory instincts, in check by a very exacting series of safeguards.

For a people descended from one stock and governed by one continuous line of emperors, it would, therefore, appear that the Japanese reaped but little benefit. It is the refusal to admit these facts which serves to deaden the national intellect, and which, therefore, resulted in Mr. Kikuchi's bombshell causing such consternation. Mr. Kikuchi was either acute enough or still conservative enough not to go against the national idea of the benefits to be derived from an unbroken Imperial line. "This," he says, "is a distinctive feature of the nation." But for the other tenets of the national faith he has small mercy. Ancestor-worship he regards as merely a relic from barbarous times. How can the son of a drunkard, or a pariah worship his ancestors? Are all ancestors of equal merit that they should all be worshipped? The descendants of some famous man may fitly worship their ancestor, but this is merely a form of honour to the great men of the country, which is common everywhere. How can the worship of common or mean or bad ancestors result in raising the national morality? This raises the question of filial piety, which Mr. Kikuchi attacks just as severely. The interpretation of this doctrine which is supposed to make it peculiar to Japan is that as the ancestry of all families is ultimately traceable to the Imperial line, filial piety means loyalty. But, as Mr. Kikuchi points out, there must obviously be many people in the Empire who are not descended from the same ancestors as the Imperial family, even if the teaching of the unity of the people of Japan proper be accepted, as to which Mr. Kikuchi is doubtful. The identity of filial piety and loyalty is a doctrine which has arisen from the unjust claims made upon the people by the feudal lords in ancient times in order to obtain obedience. Nowadays we are to suppose that no unjust claims are made, and that therefore loyalty can exist by itself as a duty demanded for the preservation of the State. To construe it as filial piety in no way helps it. In fact, Mr. Kikuchi regards filial piety as an exploded doctrine. It is not proper

that parents should make calls on their children which deprive them of the power of giving their children their proper place in life. The common instincts of humanity should be sufficient to make us love and cherish our parents, and to set up filial piety as the first principle of our existence is to circumscribe our mental and physical activities. It is in the development of self that Mr. Kikuchi looks for progress. Each person should first make himself perfect, and independence, self-support, self-assertion, self-government, and self-activity should be practised. Mr. Kikuchi finds many of his countrymen deficient in these qualities. They do not respect their own personality and are therefore easily swayed to immoral conduct. Instead of teaching the people to worship their ancestors he would like them to be taught to cherish their own good names. From the Japanese point of view all this is the most dreadful heterodoxy, and admiration must be expressed for the bravery shown by Mr. Kikuchi in thus defying what he knows to be the official opinion on the subject. For the time he has been consigned to the background, but his views have been widely circulated and he will no doubt find many secret adherents, who regard the maintenance of ancient beliefs, long since outworn, as detrimental to the intellectual development of Japan.

The Rev. Mr. Hickson, who is to conduct the Healing Mission at St. John's Cathedral is expected to reach the Colony to-day.

Mrs. Lewis, Hon. Treasurer and Secretary for the Hongkong Women's Guild and Ministering Children's League, has gratefully received a donation from the Standard Oil Co. of \$50.—ADVT.

The meeting of Britons who served in the War, which had been convened for to-night by H.E. the General Officer Commanding, has been unavoidably postponed. The date and time of the meeting will be notified later.

The Japanese Minister of Communications announced on the 1st inst. a new exchange rate for the Mexican dollar which is to be followed in selling and buying international money orders. The new rate is ¥1.02, says the Japan Advertiser.

There is a slight drop in the entries for the Spring Race Meeting at Shanghai compared with the very large entries of last year. For the Griffins Plate the entries number 47, the Criterions 44, the Derby 38 (both the latter increases) and the Grand National 24.

A general meeting of the Hongkong General Chamber of Commerce is called for Thursday next for the purpose of nominating a Representative of the Chamber to serve on the Legislative Council during the absence on leave of the Hon. Mr. P. H. HOLYOAK.

One of the oldest of Hankow's early residents passed recently through that port homeward bound in the person of Mr. Nelson E. Bryant, Commissioner of Customs at Yochow, along with Mrs. and Miss Bryant. He came to Hankow 45 years ago as interpreter to the American Consulate. He has now retired.

As will be seen by the official announcement elsewhere in this issue, the distribution of schedules for the Census has begun. Each non-Chinese household will have two forms to fill up, one being in Chinese and to be used exclusively for Chinese servants. All who are alive at midnight on Sunday, April 24th must be shown in the returns. The collection of the forms begins the next day.

Japan has become independent in her shipping classification and registration. These matters have hitherto been exclusively handled by the Lloyd's Registry of Shipping, but the recently founded Japanese Marine Corporation in which the rules and methods of the British Corporation for the Survey and Registry of Shipping, the only rivals of the Lloyd's Registry of Shipping, were adopted in their entirety, will now take up the work.

A forgery alleged to have been committed in the year 1907 was the subject of a charge against a Chinese at the Magistracy, yesterday. The alleged forgery was a second deed of mortgage involving \$45,000 odd. The complainant was the accused's brother. The \$45,000 mentioned in the charge included the compound interest on \$4,000 for the past fourteen years at the rate of 18 per cent per annum. The case was remanded for a week and bail was fixed at \$15,000 cash.

## THE HOUSE COLLAPSE.

Although work continued until late on Wednesday night no bodies had been recovered at the house collapse in Old Bailey by the time the workmen ceased their labours.

Yesterday, the body of a Chinese female identified as a wash amah, and two other victims were recovered, these being the grand-daughter of Mr. Li, the occupier of No. 9, and another amah.



## CABLES.

## LATEST CABLES.

[THROUGH ROUTE'S AGENCY.]

## MINERS' STRIKE.

## OMINOUS BUMBLE IN OTHER UNIONS.

## ATTITUDE OF FEDERATION OF GENERAL WORKERS.

London, April 14th.

The tone of the Triple Alliance manifesto indicates that a general strike is now a settled issue. The document rousing calls on all members to take up the challenge thrown down by organized Capital in the attempt to destroy legitimate Trade Union achievements, and presents the suggestion that the movement is revolutionary. Moreover, the resumption of direct negotiations with the miners is regarded as most unlikely, except in the improbable event of the principle of national settlement first being conceded.

The Federation of General Workers, representing a million and a half workers engaged in a hundred industries outside the Triple Alliance, are deciding the attitude they should take towards the strike to-day.

Complications are foreseen in the ranks of the Electrical Trades Union, many of whose members are civil servants. It is noteworthy in this connection that the Civil Service Confederation has issued a manifesto expressing sympathy with the miners, repeating the pledge given last year by the Home Secretary that civil servants could not be called on to undertake duties not reasonably within their contract, and enjoining upon its members the duty of maintaining vigilant neutrality.

The morning papers pin their hopes on the efforts of moderate Labour leaders to discover a bridge. In the meantime, the number of Defence Force recruits markedly increased yesterday; a number of infantry battalions are now at full strength, and others within sight of full strength.

## MR. THOMAS SEES NO HOPE.

LATER.

Hope was revived this morning of a peaceful settlement of the dispute when it was unexpectedly learned that a railwaymen and transport workers' deputation had proceeded to Downing Street to interview the Prime Minister, but at the conclusion of a two hours' conference, Mr. Thomas stated that he saw no prospect of re-opening negotiations.

## RAY OF HOPE.

LATER.

While the sands are running out it is still hoped that a way will be found to avert the greatest industrial catastrophe with which Great Britain has ever been faced. The key to the situation is now regarded to be held by Labour leaders outside the Triple Alliance. Much importance is attached in this connection to the joint meeting in the House of Commons this evening of the Parliamentary Committee of the Trade Union Congress, the National Executive of the Labour Party, and the Parliamentary Labour Party, at which a deputation of the Triple Alliance will be present. It is hoped that a practical proposal for bringing the miners and coal-owners together again will emerge from the deliberations. It is stated in this connection that Labour leaders are considering the suggestion that Government's proposals for temporary financial assistance might be combined with a national pool established without Government control.

## EARLIER CABLES.

## VERY GRAVE SITUATION.

London, April 13th.

In the House of Commons, replying to Mr. Asquith, Mr. Lloyd George read a letter from the National Union of Railwaymen announcing the Triple Alliance decision to strike at 10 o'clock on Friday night, and said that the Government deeply deplored the decision. Undoubtedly, the situation was very grave, but he hoped that wiser counsels would prevail. In the meanwhile the Government was co-operating all necessary measures to meet

## OTHER UNIONS SAID TO BE WILLING TO JOIN IN STRIKE.

LATER.

It is expected that the next peace move will come from Labour leaders outside the Triple Alliance. It is not yet ascertainable how many Unions support the Triple Alliance, but Mr. Thomas, in announcing the decision, added that many other Unions had applied to join the strike. It is stated that these include the Electrical Trades Union. On the contrary, the district returns of the ballot of Sailors and Firemen's Union, so far, show substantial majorities against a strike.

The national rally in support of the Government continues. The recruiting of the Defence Force has greatly increased. Following mischievous rumours a committee representing ex-Service men's organisations, at a meeting in Edinburgh, unanimously passed a resolution calling on all ex-Service men to assist in preserving life and property in a grave national crisis.

## MINERS IN RITIOUS MOOD IN FIFESHIRE.

LATER.

The temper of the miners in some areas is taking an ugly turn. As for example, there has been a serious disturbance at Thornton Junction, Fifeshire, where several thousand miners compelled a number of railway signalmen to leave the signal cabins, causing a practical suspension of traffic, but marines and sailors were called in and traffic was resumed.

The strikers then looted a goods train and two shops, but were driven off by the police, soldiers and sailors, who were rushed up in lorries. A score of the rioters were arrested.

## PREMIER'S QUESTION TO RAILWAYMEN AND TRANSPORT WORKERS.

LATER.

The locomotive engineers and firemen, who have their own Union, independent of the National Union of Railwaymen, and whose attitude, so far, had been doubtful, have decided, also, to strike on Friday.

Mr. Lloyd George has written to the leaders of the railwaymen and the transport workers, asking for the grounds on which they decided to inflict such a serious blow upon their fellow-countrymen.

## FRENCH COLONIAL SCHEMES.

## NEW BILL IN CHAMBER.

Paris, April 14th.

The Government presented a bill in the Chamber containing a most comprehensive programme of colonial development, involving the overhauling of the transport systems, sanitation, education, and irrigation. The most important projects include West African harbour extension at Dakar, completion of the Thiesskayes Railway, irrigation works in the Niger Valley, construction of a railway from Brazzaville to the Atlantic coast, reconstruction of the Central Cameroons line with extensions to Yaounde and other points, erection of big harbour works at Saigon, Cholon, Haiphong, Tourane, and Quanchwan, completion of the Vinhlongha Railway, continuation of the trans-Indo-Chinese line from Tourane to Saigon, harbour works at Madagascar, and construction of a port of call at Jibuti.

## BY AIR TO HOLLAND.

## NEW DUTCH SERVICE TO LONDON.

London, April 13th.

Holland and Great Britain are being brought in quicker communication by the inauguration of a daily Dutch air service between London and Amsterdam. The schedule time is four hours for the journey, and the fare ten guineas. There is air connection from Amsterdam to Copenhagen in "flying Pullmans," which are luxuriously fitted with arm-chairs and writing tables.

## "SAVIOUR OF PARIS."

## POSTHUMOUS PROMOTION TO MARSHAL OF FRANCE.

London, April 13th.

A Paris message says that General Gallieni, the Saviour of Paris in 1914, has been posthumously promoted Marshal

## LATEST CABLES.

## BRITISH MISSION TO KABUL.

## OBSTACLES IN WAY OF TREATY.

Peshawar, April 14th.

Sir Henry Dobbs has returned to Kabul from India to resume negotiations for a treaty, but the general impression in Kabul is that an early final decision is not likely, owing to the Afghan Government's endeavour to conclude treaties with other Powers, and simultaneously, also, to carry on negotiations with the Soviet Government for the establishment of Consulates at various important points near the Indian frontier, ostensibly for commercial purposes but actually for the purpose of making them propaganda centres and carrying on intrigues among tribesmen, to which the British Government is strongly opposed.

## BUYERS' "STRIKE."

## EFFECT ON U.S. STEEL PRICES.

New York, April 14th.

The United States Steel Corporation has announced price reductions averaging 12 per cent. on all products, except steel rails tubular and sheet steel, the reductions on which, it is understood, will be announced later. The reductions are due to trade depression, coupled with the buyers' "strike."

## AMERICAN MILLIONAIRE'S DIVORCE CASE.

## SEVERAL CO-RESPONDENTS CITED.

New York, April 14th.

Mr. James Stanley Joyce, the millionaire timber king, is suing for the annulment of his marriage with his wife, an ex-actress better known as Peggy Hopkins. Mr. Joyce, who is her third millionaire husband, names several co-respondents, including men well-known in New York society.

## DOCKERS' BOYCOTT.

## UNITED STATES' PROTEST TO ARGENTINA.

Buenos Aires, April 14th.

The United States Ambassador has made representations to Senor Pueyrredon, the Argentine Foreign Minister, urging the Government to intervene in the dockers' boycott of the American steamer *Martha*, the unloading of which has thus been prevented.

## SOCIALIST SPLIT.

## MEETING IN SPAIN.

Madrid, April 14th.

The Socialist National Congress rejected the proposal to join the Third International. The usual split followed.

## DUTCH EXHIBITION IN SOUTH AFRICA.

London, April 14th.

As a result of the success of the South African Government Exhibition in Amsterdam the idea is mooted in Holland of holding a Dutch Exhibition in South Africa at the beginning of 1922.

## EARLIER CABLES.

## ASSOCIATION FOOTBALL.

## ARMY v. NAVY.

London, April 14th.

In Association Football, at Portsmouth, the Army beat the Navy by 3 goals to nil.

## U.S. PEACE RESOLUTION.

## REFERRED TO SENATE FOREIGN RELATIONS COMMITTEE.

Washington, April 13th.

Senator Knox has introduced a peace resolution in the Senate. It contained a clause reserving American rights under the Treaty of Versailles.

## NAVAL CONSTRUCTION REDUCTION.

## SENATOR BORAH'S RESOLUTION.

Washington, April 13th.

Senator Borah has introduced in the Senate a resolution authorising the President to open negotiations with Great Britain and Japan as regards reduction in naval construction.

## FAR EASTERN CABLE NEWS.

[THROUGH ROUTE'S AGENCY.]

## HONGKONG IN PARLIAMENT.

## THE MUI TSAI SYSTEM INVESTIGATION.

London, April 13th.

In the House of Commons, replying to Lord Cavendish Bentinck, Mr. Churchill said he was not aware of the appointment of a Board of Investigation to inquire into the system of *Mui Tsai* in Hongkong. He was informed that a Committee of Chinese ladies was being formed to assist in this connection the Po Leung Kuk, which would be of the greatest assistance to the Colonial Government in all matters connected with the protection of women and girls.

## ROYAL NAVAL HOSPITAL ACCOMMODATION.

London, April 13th.

Replying to Commander C. Bellairs, Col. Amery stated that the maximum number of patients that could be accommodated in the Royal Naval Hospital, Hongkong, was 134. The maximum and minimum accommodated in 1920 was 99 and 58, respectively. Eleven convalescents had been sent from Hongkong Hospital to the Yokohama Naval Hospital in 1920. The latter institution was not re-opened until June 18th last year, which was after the usual time of year for the transfer of convalescents thither from Hongkong.

## JAPAN'S PARTICIPATION IN DAVIS CUP.

London, April 14th.

It is understood that Shimidzu has cabled from Calcutta that he is unable to represent Japan in the Davis Cup ties this year. Further efforts are being made through the National Tennis Club of Japan to obtain his release from business with a view to his participating in Japan's debut in international tennis.

## AUSTRALIAN VIEW OF ANGLO-JAPANESE TREATY.

Melbourne, April 14th.

In the House of Representatives, discussing Mr. Hughes' speech regarding the Anglo-Japanese Alliance, the Hon. F. G. Tudor approved of the speech, but declared that he would not consent to any interference with the White Australia policy, of which 99 per cent. of Australians were supporters.

## CHINESE EXPERTS STUDYING BRITISH SCHOOL SYSTEMS.

London, April 14th.

Five Chinese educational experts, under Dr. Yuen, are investigating the different school systems in England, with a view to their adoption in China after thoroughly studying the British educational methods, from the elementary schools to the universities, for comparison with other national systems.

## HONGKONG MEDICAL STUDENTS' SUCCESS.

London, April 14th.

In the London School of Tropical Medicine examination K. C. Cheng, of Hongkong, and Miss L. J. Murphy and Miss M. J. Ahern—both of Malay States—have been declared successful.

## THREE BARS.

From a return of honours conferred on the Imperial Forces during the war it seems that the D.C.M. lacks a holder who was awarded three bars. Of the hundred thousand men who won the M.C. there is only one who is entitled to three bars. Seven winners of the D.S.O. and four winners of the M.C. are, however, in this happy position. There is an obvious explanation for this discrepancy. Men who gained distinction as privates or non-coms, often got commissions, and their subsequent acts of bravery were rewarded with the D.S.O. or the M.C. It would be interesting to know how many men possess decorations of both commissions and non-commissions ranks.

## THE CONSORTIUM DOCUMENTS.

## DIPLOMATIC NOTES TO CHINA.

The following documents are introductory to a long series in which are set forth the process by which the new Consortium of foreign banks came into being, the various stages of the negotiations that ended in Japan's joining the group, and the terms on which Japan's entry was made. As will be seen from the list of documents given at the close of these introductory documents, the series is a very long one.

January 18th, 1921.

His Excellency,

Monsieur Yen Hui-ch'ing,

Minister for Foreign Affairs, etc.,

MONSIEUR LE MINISTRE.

The undersigned Representatives of America, Great Britain, France and Japan have the honour to inform Your Excellency that an agreement on the lines tentatively adopted in May, 1919, by the representatives of the four Governments, covering the formation of a new Consortium for the assistance of China by providing the capital required for constructive works, has now been confirmed at New York by the signatures of duly accredited representatives of the four Banking Groups, and that this International association thus coming into existence under the name of the Consortium has received the full approval of the four Governments interested.

The text of the Consortium Agreement signed on 18th October, 1920, at the recent conference in New York is being communicated by the Group Banks representatives to the Ministries of Finance and Communications.—We avail, etc.,

Y. ONATA,

B. ALSTON,

CHARLES R. CRANE,

MAYORAS.

Note to *Waichiao Pu*, September 25th, 1920.

His Excellency,

Dr. W. W. Tsao,

Minister for Foreign Affairs, Acting.

Sirs,—The Governments of France, Japan, the United States of America and Great Britain, considering that the time has now arrived to make a joint communication to the Chinese Government on the proposed scope and objects of the so-called New Consortium which has been under discussion between the four Governments for some time past, the undersigned Representatives of France, Japan, the United States of America and Great Britain have the honour to state as follows:

In the course of 1918 the United States Government informed the other three Governments in question of the formation of an American Group of Bankers for the purpose of rendering financial assistance to China. The principles underlying the formation of the American group were that all preferences and options for loans to China held by any members of this group should be shared by the American group as a whole and that future loans to China having a Governmental guarantee should be conducted in common as group business, whether these loans were for administrative or for industrial purposes.

In notifying the other three Governments of these proposals the United States Government recognized that the War had created such a multiplicity of interests between certain Governments and people as to render this co-operation essential to any constructive programme of financial assistance to China. It was suggested therefore that the other Governments which were largely interested in China and in a position at the time to render such assistance—viz. Great Britain, France and Japan—might be willing to join with the United States in its proposed plan and consent to the formation of similar national Groups organized on the same basis to act in co-operation with the American Group. In the proposal of the United States Government which in practice envisaged a reconstruction of the old Consortium, it was specially stated that there was no intention of interfering with any of the rights of that Consortium. The hope was expressed however that the new national Groups formed might be made so broad as to include the members of the former Consortium as well as others who had legitimate claims to such inclusion, so as to meet the larger needs and opportunities of China in a spirit of harmony and of helpfulness rather than of harmful competition and self-interest.

The proposals of the United States Government as here outlined, received the most careful and friendly consideration on the part of the British, French and Japanese Governments, which resulted in a meeting being held in Paris on 11th and 12th May, 1919, at which the Chief Representatives of the four Groups were present to discuss the financial details of the proposed arrangement, as well as the scope and limit of their activities.

A draft arrangement between the four Groups was then drawn up embodying *inter alia* the principles of the American proposals. While it is not the intention of the present Note to do more than outline the broad aspects of the question or to enter into financial details which are to be confirmed by the Groups at the forthcoming inter-group meeting to be held in New York in October next, we consider it advisable to make the position clear in regard to an essential point which might otherwise give rise to misapprehension, namely the amount of support to be given by the respective Governments to their national groups or to the Consortium as a whole.

It is to be understood that the Governments of each of the four participating Groups undertake to give their complete support to their respective national Group members of the Consortium in operations undertaken pursuant to the inter-group arrangement entered into by the bankers at Paris, which arrangement in turn relates to existing and future loan agreements involving the issue for subscription by the public of loans having a Chinese Government guarantee subject to the provision that existing agreements for industrial undertakings upon which substantial progress has been made may be omitted from the scope of the arrangement.

(Signed) A. BOWEN,  
Y. ONATA,  
G. R. CRANE,  
B. H. CLIVE.

[The following is the list of Documents referred to in the penultimate paragraph of the foregoing letter:—]

- 1.—American State Department to American Group Banks, 8th July, 1918.
- 2.—American State Department to Embassies, 8th October, 1918.
- 3.—American State Department to British Embassy, 21st May, 1919.
- 4.—Mr. Odagiri to Mr. Lamont, 19th June, 1919.
- 5.—Mr. Lamont to Mr. Odagiri, 23rd June, 1919.
- 6.—American State Department to Embassies, 3rd July, 1919.
- 7.—British Foreign Office to Japanese Embassy, 11th August, 1919.
- 8.—Japanese Embassy to British Foreign Office, 1st September, 1919.
- 9.—British Foreign Office to Japanese Embassy, 20th November, 1919.
- 10.—Japanese Embassy to British Foreign Office, 16th March, 1920.
- 11.—American State Department to Japanese Embassy, 18th March, 1920.
- 12.—British Foreign Office to Japanese Embassy, 10th March, 1920.
- 13.—Japanese Embassy to British Foreign Office, 14th April, 1920.
- 14.—British Foreign Office to Japanese Embassy, 28th April, 1920.
- 15.—Japanese Embassy to British Foreign Office, 10th May, 1920.
- 16.—British Foreign Office to Japanese Embassy, 17th May, 1920.
- 17.—French Foreign Office to Japanese Embassy, 26th May, 1920.
- 18.—Mr. Kajiwara to Mr. Lamont, 11th May, 1920.
- 19.—Mr. Lamont to Mr. Kajiwara, 11th May, 1920.

## LORD LEE ON THE VALUE OF VICTORY.

## IF GERMANY HAD WON.

Lord Lee, of Fareham, First Lord of the Admiralty, unveiling recently in the entrance hall of the old Admiralty in Whitehall a memorial to members of the civil staff of the department who fell during the war, said in the course of his speech:

At this difficult time people were tempted to ask whether we had achieved all that we hoped to achieve by victory, and a few hours ago a young war widow was asking him with some bitterness whether our efforts had been worth while, and whether we were better off than those who suffered defeat in the field. He thought he had been able to assure her that there was a very real difference between victory and defeat. How different would have been our position had we lost the war.

The staff of that great department would not have been engaged in maintaining the British Fleet, but would have been under the control of a German Commission sitting in that building making arrangements for the handing over of our Fleet to the disposal of the victors. No decision of the Board of Admiralty would have been effective unless countersigned by the head of the German Commission, and we should have been a nation of slaves, broken in spirit. Life would not have been worth living for those who cared for their country.

## U.S. SHIPPING BOARD SANCTIONS WAGE CUT.

The shipowners of the United States on the 1st inst. secured the general approval of the United States Shipping Board for reduction in wages which will affect 60,000 men employed on American ships. The board left it to the owners to arrange the terms with the men, whose existing agreement expires May Day.

That they will be compelled to yield as have the railway men is certain, since neither the roads nor the ships can be operated at the present high level of wages, but protest so they will doubtless protest loudly.

The shipping situation is still pitiful. Almost half of the board's tonnage is tied up. The estimated deficit in operation for the current half year is 28 million dollars, exclusive of depreciation, insurance and interest, while the estimated expenditure for the year is 400 million dollars, with the poorest prospects of any offsets coming in from the sale of surplus ships. Worse conditions could not possibly attend the American resolve to continue doing so. It is evident that the maintenance of this civilian fleet is bound to cost a good round sum for several years to come.—*Japan advertiser Service.*

## 21,000 FOR FRONT PAGE.

In the amalgamation of the *Globe* and the *Pall Mall Gazette* the interests of Sir Henry Dalziel (managing proprietor of the *Pall Mall Gazette*) will predominate. The London newspaper have been having difficult times lately owing to the increased cost of paper and the heavy print at high prices. The *Daily Express* says that several London journals can be purchased owing to the heavy stress of carrying through unprofitable times, despite the big prices for advertisements. In this regard the *Daily Mail* has reached a world's record, charging £1,000 for a full front-page and £1,400 if the advertisement is a financial prospectus. Other advertisements are at the rate of 2s or 27 an inch.

A collection of documents which have passed between the Governments interested in the Consortium as well as certain letters exchanged between the American and Japanese Group representatives copies of which are herewith enclosed in accordance with the attached list will enable the Chinese Government to follow the course of the negotiations and understand the whole position.

In making the communication to Your Excellency the undersigned venture to reiterate the earnest hope of their respective Governments for the early consummation of a united Government in China so that the New Consortium may eventually be enabled to give practical expression to the desire of the four Governments concerned to assist in the further development of this country.—We avail, etc.,

(Signed)

- 1.—American State Department to American Group Banks, 8th July, 1918.
- 2.—American State Department to Embassies, 8th October, 1918.
- 3.—American State Department to British Embassy, 21st May, 1919.
- 4.—Mr. Odagiri to Mr. Lamont, 19th June, 1919.
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- 18.—Mr. Kajiwara to Mr. Lamont, 11th May, 1920.
- 19.—Mr. Lamont to Mr. Kajiwara, 11th May, 1920.



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## COMMUNIST JESTER.

JIBE AT MR. BERNARD SHAW.

Addressing a public meeting organised by the St. Pancras branch of the Independent Labour party at the Public Baths, Prince of Wales Road, Mr. George Bernard Shaw said that the dictatorship of the proletariat meant nothing more than the Government of the country in the interests of the people who worked. (Cheers.) There was no earthly use in getting the Government of the country into their hands unless they knew how to govern intelligently. Working constitutionally and using their political power they could get rid of the enormous burdens of the hundreds of millions of pounds of rent and interest, which they had to pay to perfectly idle people. When the country was at war every man ought to take his share in the fighting. ("No, No.") Yes, it was too late to say that they would not fight when the war broke out; they had to prevent war breaking out. (Cheers.) But the obligation to fight when the country was in danger was not half so sacred as the obligation to work when the country was in debt.

"I say that as long as the country is in debt," said Mr. Shaw, "no man, whether he is a capitalist or landlord or prince or duke or beggar, has a right to spend a single day without work. What you want in this country is compulsory labour for everybody." (Cheers.) If he were a dictator on the proletarian side he would deal more mercifully with some so-called crime than the existing law. There were even murders with regard to which he should not be too hard on some people. If a man were not punished for murder he did not believe he himself would do many murders; he imagined about half a dozen under existing circumstances would satisfy him. (Laughter and a Voice: "You will be retained as the communist jester.")

Mr. Shaw: I do not know what might happen to me if it suddenly occurred to the Government that I was in earnest. In the future when the working people get the country into their hands, and they have to make up their minds what is the crime which above all others they will not tolerate and which they will put down, I venture to say that that crime will be the crime of idleness.

Mr. Robert Smilie, who spoke unexpectedly at the end of the meeting, said that having regard to the danger and discomfort of their work the miners claimed that the security of fair wages for themselves should be the first charge upon a ton of coal. At the present moment his son was working in a space only 20in. high, lying on his side, with water running from the roof on to him. He did not believe the possessing classes in this country would give up without a struggle. He hoped the revolution would not come from the people's side; they could do more intelligently than by armed revolution. But the conviction that the possessing classes would fight to the bitter end and ought not to prevent them doing their best to bring about the dictatorship of the proletariat.

## THE ABYSS OF REVOLUTION

BISHOP OF DURHAM'S WARNING.

The Bishop of Durham at Westminster Abbey, recently, based his sermon on the one preached by Dr. Butler (afterwards Bishop of Durham) before the House of Lords on January 30th, 1741, "the anniversary of the martyrdom of King Charles I." Unmindful of its woeful experiences of the past, he said, the world today appeared to be moving with no uncertain step towards the abyss of revolution. Russia deliberately modelled herself on the French Revolution, and had repeated, on a vaster scale, the excesses of the past. There was a revolutionary spirit abroad which, unless it could be exercised and restrained, would sweep us into irretrievable disaster.

It was not altogether without significance, he proceeded, that we had generally lost the sense of moral repugnance with which the crimes of the French Revolution moved our forefathers. He asked them to contrast the ecstasy of sympathetic enthusiasm which Bishop Horsley called forth at Westminster Abbey on January 30th, 1793, in condemning the execution of Louis XVI. with the callous indifference with which the even more abominable murder of the late Tsar of Russia and his family was generally received. Again in Ireland an orgy of murder had been proceeding for some time without apparently provoking any genuine horror either in the Roman Catholic hierarchy or the religious people that hierarchy controlled. This deadness of the public conscience in the face of extreme and evident wickedness was the most disquieting feature of our time.

## OUT-OF-WORK'S PATHETIC STORY.

A pathetic story was told at an inquest held at Hackney, last month, on the 14-year-old daughter of John Thomas James, a dock labourer, of 63, Perry Street, Well Street, Hackney, who died from meningitis. The father stated that he had been out of work for seven weeks, had eight children, of whom the deceased was the eldest, and his wife was confined but a few days ago. To the coroner, he added: "God knows, sir, how we have managed to live. We keep ourselves and have not asked for help."

Dr. Edwin Smith (the coroner) expressed his sympathy with the family and hoped that their troubles would soon come to an end. It was a very distressing case and one which called for aid. He recorded a verdict of death from natural causes.

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WAKASA MARU ... Friday, 22nd April.

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**SINN FEIN PLOTS IN GREAT BRITAIN.****ORGANISED OUTRAGE.****A CAPTURED DOCUMENT.**

Voting in the House of Commons, on February 21st, on the Independent Liberal amendment to the Address on reprisals in Ireland resulted in a Government majority of 169.

Sinn Fein conspirators have the intention of intensifying their campaign of outrage in England. The first in Liverpool and Manchester, and the attempt to burn a vast store of oil at Wandsworth, were but the beginning of a series of acts designed to intimidate the people of Great Britain. The rebels have plans to commit infinitely worse outrages; among them:—

The destruction of large ships, Blowing up blast furnaces, Destroying coal mines and aqueducts, Wrecking trains, and Burning buildings and farms.

Sir Hamar Greenwood, in the course of the Irish debate in the House of Commons, took the earliest opportunity of making public the discovery of a sinister memorandum by a rebel staff officer, and gave the Republican extremists the credit for intending to do their worst. "The troubles in this country are commencing," the Chief Secretary believes, though the troubles in Ireland are being effectively dealt with. A raid was made on a Dublin house which had been used as headquarters of the Irish Republican Army, and among the documents seized was a memorandum written by a person who apparently had prepared the scheme for the destruction of the Liverpool docks. The memorandum mentioned an appropriation of £200,000, most of which came from Irish-American sympathisers. The writer set down suggestions for "Operations Abroad" and pointed out that the wrecking of one train would alarm the travelling public and injure the finances of railway companies. Though, said this reckless criminal, lives would not be lost by the blowing up of gas works, such an outrage would let loose "organised and unorganised gangs," whose powers of mischief would be enormous. And although the author of this memorandum had little to say that would comfort the rebels upon the present organisation of reckless Irishmen in Great Britain, Sir Hamar Greenwood had no doubt about their intentions.

Pleading that the staff officer in charge of "operations abroad" should be given a free hand, the writer declared that much more could have been accomplished in Liverpool if he had had complete control. He spoke fairly well of the company as "hopeless," and complained that the Sinn Fein sympathisers in London had no military instinct. But the discovery indicates that the plotters intend to proceed with their conspiracies in England.

**THE DANGER WHICH THREATENS.**

The Independent Liberal amendment to the Address, designed to attack the Government's policy in Ireland, furnished an opportunity to warn the British public of the danger which threatens them. The Chief Secretary did not deal with each case in Captain Wedgwood Benn's catalogue of reprisals, but surveyed the whole position in Ireland, and contrasted the situation to-day, when civil courts were functioning and criminals were being tried, with the Sinn Fein courts and armed robbers which were operating a few months ago. The Government had broken the terror in two-thirds of Ireland, and every county was sending recruits to the R.I.C., and the police were re-occupying districts which had been evacuated. Murders still continued, and the most recent of the terrible crimes was the assassination of two Protestant farmers who had given evidence of a demand made upon them to contribute funds for the purchase of arms for Sinn Feiners.

Referring to the statement of the Labour Commission that not more than 1 per cent. of the R.I.C. could be said to be "really bad men," the Chief Secretary asked if the House of Commons or the House of Lords could stand that test, and wondered if the Archbishop of Canterbury, who was listening in the peers' gallery, when he surveyed his army of clergymen, could put his hand to his heart and say "not more than 1 per cent. were really bad men." The Labour report was innocuous in England, because no one believed it to be more than a part of a political campaign, but it was sent abroad to besmirch the fair name of the country. The Chief Secretary announced that there would be an election in Ireland within two months, and the Northern Parliament would be elected and opened by June, he hoped, in the presence of the Prime Ministers of all the Dominions. The terror of the Sinn Fein gunmen would be the only bar to the election of a representative Government for the Southern Parliament. The only alternatives were to surrender to the assassins or to fight. "I am for fighting the assassins," was the emphatic declaration of the Chief Secretary.

Mr. Barnes made an earnest plea for a conference. Reprisals had failed, and though for a long time he was unwilling to believe it, he had come to the conclusion that the Government had lost control of their own forces. He would not think of negotiating if he believed Sinn Fein was responsible for the murders, but in his view Sinn Fein had brought into being a monster it could not control. The Government and the other side ought now to drop their charges and counter-charges, and try to get together in an honest endeavour to settle an ancient controversy.

(Continued at foot of next column.)

**UNITY IN IRELAND.****SIR EDWARD CARSON'S OFFER.**

Sir Edward Carson, speaking at a crowded public meeting held by the Tory Unionist Association, recently, defended the Coalition Government. Observing, "I should like to speak with great candour in a somewhat detached position," he went on to say he noticed that he had been described as a lonely and isolated figure, but he was not in the least disheartened. He was not elected as a member of the Coalition party, but as leader of his own small party, and, therefore, he was speaking with absolute freedom. This crisis in the world's history was a time in which men must be honest and straightforward. Mere phrases like "getting back to the old principles of the Conservative party" were very good phrases, but would solve nothing. We must face facts as they had arisen during and after the war; it was no good spending their lives at this crisis in trying to make mischief. When he read some of the Irish newspapers he was almost ashamed to stand before a civilised audience, and he could not follow either the heart or the brain of the men who were going about the country trying to weaken the position of the executive. It was the lowest degradation of political life to try to make political capital out of what we were compelled to do in enforcing the law.

"Let me say frankly, I do not believe in any policy of what is called Home Rule for Ireland," declared Sir Edward. "But the Government have passed a bill into law, and they have given a Parliament to the North and a Parliament to the South. I have undertaken, as the only alternative left, to do my best to see that the Ulster people shall welcome that Parliament, for the benefit of the United Kingdom and for the benefit of the Empire. (Cheers.) And I believe they will. But there are people going about who want to upset that. I appeal to them to give us a chance, to stand by us. Let the Government know that we do not want to associate with a gang of murderers called Sinn Fein, with their sham Parliament and a sham cry all of which have had their basis in hostility to Great Britain. Tell the British Government that you believe in supporting your friends and fighting your enemies, and not sacrificing your friends for the sake of conciliating your enemies. I hope to go on in the same course that I have always gone on. I believe the day will come when Ireland itself will come back crawling to Great Britain and will say, 'For God's sake restore us to the position we had formerly in the United Parliament of the two countries.' There is no one in the world who would be more pleased to see an absolute unity in Ireland than I am, and if it could be purchased to-morrow, at what does not seem to me to be a very big price, if the South and West of Ireland came forward to-morrow to Ulster and said, 'Look here, we have to run our old island, and we have to run her together, and we will give up all this everlasting teaching of hatred of England, will shake hands with you, and you and we together within the Empire, doing our best for ourselves and the United Kingdom and for all his Majesty's Dominions will join together in Ulster, I will undertake to say that Ulster would accept the handshake and would do it for the sake of his country, our own sake, and the sake of the whole Empire.'"

**APPEALS FOR TRUCE.**

Several other speakers appealed for a truce. General Cockerill was conciliatory, and thought a proposal for an honourable peace would be well received in Ireland. Mr. Henderson wished to know if all the avenues were still being explored, and offered the Labour party's help in opening negotiations, being satisfied that if the two sides got together a settlement would be accomplished. But there must be no demand for an unconditional surrender. At the end of a speech lasting over half an hour Mr. Asquith strongly urged a truce to end this "ghastly page," but it must be a truce which not merely suspended the intensification and multiplication of crime, but must form an avenue towards a permanent settlement. There should be no conditions which were impossible to fulfil, and if negotiations could be started, dark as was the prospect, he hoped they might find themselves on the road to peace.

Mr. Bonar Law, in winding up the debate, said the Government would do as much as anyone to secure a real peace, but they would only get peace if they dealt with realities. The Leader of the House devoted the main portion of his speech to dealing with the demand of Lord Robert Cecil, supported by Mr. Asquith, for a commission of an English judge, an English general, and a member of the House, to inquire into reprisals. The Government refused the inquiry, and reminded Mr. Asquith that whenever coercion had been used in Ireland there were always precisely the same charges against the police and the Government as were made now. Inquiries were demanded of Mr. Gladstone and Lord Salisbury, but were not granted. Mr. Asquith had stated that witnesses would be forthcoming if a commission were appointed, and that they would be in no danger; but Mr. Bonar Law, in support of his case that, while evidence could be safely given against the police, no witness dared to give evidence in their favour, referred to brutal murders on the previous day, when two Protestant farmers in Cork were assassinated because they had been witnesses against Sinn Fein. The claim of the Prime Minister that order was being restored was not absurd, as Mr. Asquith had characterised it. The law was again asserting itself, but the restoration of order would not be a short process. "We shall not do it in a hurry, but we shall do it," Daily Telegraph.

**INDO-CHINA****STEAM NAVIGATION COMPANY LIMITED.****SAILINGS SUBJECT TO ALTERATION**SHANGHAI & TIENTSIN via SWATOW "CHOYANG" ... Fri., 15th April, Noon.  
MANILA "LOONGSANG" ... Fri., 15th April, 3 p.m.  
STRAITS & CALCUTTA "FOOKSANG" ... Sat., 16th April, 3 p.m.  
BANGKOK via SWATOW "FOUSHING" ... Sun., 17th April, 11 a.m.  
Kobe via SHANGHAI "KUMSANG" ... Tues., 19th April, 11 a.m.  
HAIPHONG via HOIHOW "LOKSANG" ... Wed., 20th April, 9 a.m.  
SHANGHAI via SWATOW "HANGSANG" ... Fri., 22nd April, 11 a.m.

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S.S. "GLENIFFER" ... 18th April.  
S.S. "GLENGYLE" ... 20th April.**HOMEWAIRDS.**Vessel ... Leaves Hongkong ... Discharges  
S.S. "CARNARVONSHIRE" ... 22nd Apr. ... Genoa, London & Rotterdam.

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## SHIPPING NEWS

## ARRIVALS.

April 13th.

*Cherbon Maru*, Japanese str., 2,491 tons, Capt. K. Morita, from Moji, with general cargo.—Nanyo Y. K.

*Yokohama Maru*, British str., 501 tons, Capt. J. E. Drummond, from Swatow, with a general cargo.—Chiu On S.S. Co.

*Kam Yung Fat*, Chinese str., 440 tons, Capt. A. Noronha, from Canton.—Globe Navigation Co.

*Sungshun Maru*, Japanese str., 1,503 tons, Capt. Kawamura, from Canton, with a general cargo.—N.Y.K.

*Teiko Maru*, Japanese str., 734 tons, Capt. K. Kawabata, from Takao, with coal.—Yamashita.

*Tsunan*, British str., 1,904 tons, Capt. Martin, from Bangkok, with rice.—B. & S.

April 14th.

*Choy Sang*, British str., 1,424 tons, Capt. Walker, from Canton, with a general cargo.—J. M. & Co.

*Chung Hing*, Chinese str., 240 tons, Capt. Wu, from Hoihow, with a general cargo and pigs.—Chuen On.

*Dakar Maru*, Japanese str., 1,168 tons, Capt. M. Furuhashi, from Singapore, with a general cargo.—N.Y.K.

*Korio Maru*, Japanese str., 2,015 tons, Capt. S. Nomura, from Keelung, with coal.—O.S.K.

*Kilano Maru*, Japanese str., 7,051 tons, Capt. M. Wakemura, from Shanghai, with a general cargo.—N.Y.K.

*Meinan*, French str., 5,500 tons, Capt. Poggi, from Singapore, with a general cargo.—M.M.

*Perito*, Italian str., 5,894 tons, Capt. E. Grumme, from Singapore, with a general cargo.—Dodwell & Co.

*Tsushu Maru*, Dutch str., 3,096 tons, from Java, with sugar.—J.C.T.L.

*Tomashima Maru*, Japanese str., 886 tons, Capt. K. Miyazaki, from Hongkong, with coal.—M.B.K.

*Tsushima Maru*, Japanese str., 4,101 tons, Capt. Y. Okuno, from Bombay, with a general cargo.—N.Y.K.

*William H. Webb*, American str., 3,713 tons, Capt. Anderson, from Manila, with a general cargo.—Admiral Line.

*Yingchow*, British str., 1,216 tons, Capt. Byers, from Shanghai and Swatow, with a general cargo.—B. & S.

## CLEARANCES.

April 14th.

*Chongpa*, for Hoihow.

*Edison*, for Melbourne.

*Hydron*, for Singapore.

*Hydron*, for Swatow.

*Kaifuku Maru*, for Macao.

*Kaifu Maru*, for Bangkok.

*Kam Yung Fat*, for Hoihow.

*Kilano Maru*, for Singapore.

*Lan Samud*, for Swatow.

*Meiko Maru*, for Singapore.

*Meinani*, for Shanghai.

*Meinani*, for Weihaiwei.

*Meinani*, for Saigon.

*Sungshun Maru*, for Swatow.

*Tsushu Maru*, for Fochow.

*Tsushima Maru*, for Shanghai.

*Yingchow*, for Canton.

## SHIPPING MOVEMENTS.

The R.M.S. *Montague* arrived at Moji on April 13th, left there the next day, and is due at Kobe to-day.

The s.s. *Agipnor* (Blue Funnel line) left Singapore on April 14th for Hongkong, and is due here on April 17th.

The s.s. *Wentche* (Admiral line) is due here on May 1st, with U.S. mail, passengers and freight.

The s.s. *Ajux* (Blue Funnel line) left Shanghai on April 14th, and is due here on April 17th.

The China Mail Steamship Co.'s s.s. *Nile* left Singapore on Wednesday, April 15th, and may be expected to arrive at Hongkong on Monday, April 18th, at daylight.

## VESSELS EXPECTED.

*Myospor* (Blue Funnel), due April 17th.

*Ajux* (Blue Funnel line), from Japan, due April 15th. She will sail on April 19th.

*Mitsui Maru* (N.Y.K.), due April 17th.

*Mitsui Maru* (N.Y.K.), from Liverpool, due April 24th.

*Wows Castle* (Barber line), from New York, due May 12th.

*Demodocus* (Blue Funnel line), due April 20th.

*Myospor* (Blue Funnel), due April 20th.

*Myospor* (Blue Funnel), due May 1st.

*Khyber* (P. & O.), from Shanghai, due to-day.

*Meiko Maru* (Blue Funnel), due May 8th.

*Shinyo Maru* (N.Y.K.), due April 17th.

*Shinyo Maru* (T.K.K.), due to-day.

*Shidzuoka Maru* (N.Y.K.), due April 19th.

*Kamagata Maru* (N.Y.K.), from Calcutta, due April 18th.

*Ketorefu Maru* (N.Y.K.), from Calcutta, due April 17th.

## AN INCORRECT REPORT.

Messrs. Butterfield & Swire inform us that the statement that the *Chekiang* was ashore is incorrect. The facts are that the *Chekiang* lost her propeller and anchored off Taichau Islands until a north-bound steamer took her in tow. The Indo-China S.N. Co.'s *Choyan* (Captain Walker) kindly stood by meanwhile.

## UNCLAIMED TELEGRAMS.

The following unclaimed telegrams are lying in the Great Northern Telegraph Company's office at Hongkong:

Addresses From

S. F. 21th, Hongkong Hotel, Shanghai

Mark Hoken, Miyashita

Abeichi, Osaka

Rob. John, Hongkong Hotel Shanghai

Wilbur, International Bank (S.Y.) Yokohama

Jones, 2, Mody Road, Shanghai

Paladum, Kobe

Wing Chung Wing, Shanghai

Kwong Tai Loy Chan, Har

Jut Kwan, Shanghai

Lam Kwai Sheng, No. 3, Robinson Road, Amoy

Lee Tye Ho, 10th Hee Fang Amoy

Young, 14, West Connaught Road, Shanghai

Young Size Eqs, 84, Hollywood Road, Amoy

Thong Yak, Shanghai

See Ewe Song, Amoy

Man Woo, Shanghai

Yuen Ching Tai, Shanghai

Cheng Sin Nam, 53, Connaught Road, C, Shanghai

Lo Man, 18, Morrison Gap Rd, Shanghai

Kwong On Tai, Shanghai

The following is a list of unclaimed telegrams lying in the Eastern Extension, Australasia and China Telegraph Company's office at Hongkong:

Addresses From

Asano, 1, Taichang, Shanghai

Bisley, Hongkong Hotel, Shanghai

Kramlin, 1, care Taggart, Manila

Geddi, care at Venezuela (S) Shanghai

Santos, Passenger, Amoy, Manila

Tyre, care of Missagerie, Perth, W.A.

## HONGKONG TIDE TABLE.

From April 15th to 21st, 1921.

Days of Month	Days of Week	High Water		Low Water	
		Time	Height	Time	Height
Fri. 15	h. m.	4 31	4.2	10 24	3.9
Satur. 16	h. m.	5 23	4.4	9 7	4.1
Sun. 17	h. m.	6 33	4.7	11 17	3.8
Mon. 18	h. m.	7 12	5.0	10 36	1.6
Tues. 19	h. m.	7 44	5.4	1 18	1.6
Wed. 20	h. m.	8 13	5.8	1 52	1.8
Thur. 21	h. m.	8 41	6.2	2 28	2.0
		9 27	6.9	3 18	1.5

## CP &amp; OS

## HONGKONG TO VANCOUVER

Ship	From	Due
EMPEROR OF RUSSIA	Shanghai, Nagasaki, (Moji), Kobe & Yokohama	Apr. 22
EMPEROR OF JAPAN	Shanghai, Nagasaki, (Moji), Kobe & Yokohama	Apr. 29
EMPEROR OF ASIA	Shanghai, Nagasaki, (Moji), Kobe & Yokohama	May 6
EMPEROR OF EUROPE	Shanghai, Nagasaki, (Moji), Kobe & Yokohama	May 13
EMPEROR OF AMERICA	Shanghai, Nagasaki, (Moji), Kobe & Yokohama	May 20
EMPEROR OF AFRICA	Shanghai, Nagasaki, (Moji), Kobe & Yokohama	May 27
EMPEROR OF AUSTRALIA	Shanghai, Nagasaki, (Moji), Kobe & Yokohama	June 3
EMPEROR OF ANTARCTICA	Shanghai, Nagasaki, (Moji), Kobe & Yokohama	June 10
EMPEROR OF OCEANIA	Shanghai, Nagasaki, (Moji), Kobe & Yokohama	June 17
EMPEROR OF POLYNESIA	Shanghai, Nagasaki, (Moji), Kobe & Yokohama	June 24
EMPEROR OF PACIFIC	Shanghai, Nagasaki, (Moji), Kobe & Yokohama	July 1
EMPEROR OF INDIA	Shanghai, Nagasaki, (Moji), Kobe & Yokohama	July 8
EMPEROR OF CHINA	Shanghai, Nagasaki, (Moji), Kobe & Yokohama	July 15
EMPEROR OF JAPAN	Shanghai, Nagasaki, (Moji), Kobe & Yokohama	July 22
EMPEROR OF RUSSIA	Shanghai, Nagasaki, (Moji), Kobe & Yokohama	July 29
EMPEROR OF ASIA	Shanghai, Nagasaki, (Moji), Kobe & Yokohama	Aug. 5
EMPEROR OF EUROPE	Shanghai, Nagasaki, (Moji), Kobe & Yokohama	Aug. 12
EMPEROR OF AMERICA	Shanghai, Nagasaki, (Moji), Kobe & Yokohama	Aug. 19
EMPEROR OF AFRICA	Shanghai, Nagasaki, (Moji), Kobe & Yokohama	Aug. 26
EMPEROR OF AUSTRALIA	Shanghai, Nagasaki, (Moji), Kobe & Yokohama	Sept. 2
EMPEROR OF ANTARCTICA	Shanghai, Nagasaki, (Moji), Kobe & Yokohama	Sept. 9
EMPEROR OF OCEANIA	Shanghai, Nagasaki, (Moji), Kobe & Yokohama	Sept. 16
EMPEROR OF POLYNESIA	Shanghai, Nagasaki, (Moji), Kobe & Yokohama	Sept. 23
EMPEROR OF PACIFIC	Shanghai, Nagasaki, (Moji), Kobe & Yokohama	Sept. 30
EMPEROR OF INDIA	Shanghai, Nagasaki, (Moji), Kobe & Yokohama	Oct. 7
EMPEROR OF CHINA	Shanghai, Nagasaki, (Moji), Kobe & Yokohama	Oct. 14

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"GOLDEN STATE" ... .. About Monday, April 25th.

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## VESSELS ADVERTISED AS LOADING

DESTINATION	VESSEL'S NAME	FLAG	FOR FREIGHT	APPLY TO	TO BE DESPATCHED
NEW YORK via BOSTON	City of Danzig	Brit.	The Bank Line, Ltd.	...	On 25th inst.
NEW YORK & BOSTON via SUEZ CANAL	Bowen Castle	Brit.	Dodwell & Co. Ltd.	...	Beginning of June.
BOSTON & NEW YORK via SUEZ	Mongolian Prince	Brit.	Pacific Mail S.S. Co.	...	On 20th inst.
SAN FRANCISCO via SHANGHAI & JAPAN	Venezuela	Am.	Pacific Mail S.S. Co., Ltd.	...	On 20th inst.
SAN FRANCISCO via SHANGHAI & JAPAN	Nile	Am.	China Mail S.S. Co., Ltd.	...	On 21st inst.
SAN FRANCISCO via SHANGHAI & JAPAN	Shinyo Maru	Jap.	Toyo Kisen Kaisha	...	On 27th inst.
SAN FRANCISCO via SHANGHAI & JAPAN	Perla Maru	Jap.	Toyo Kisen Kaisha	...	On 14th May.
SAN FRANCISCO via SHANGHAI & JAPAN	China	Am.	China Mail S.S. Co., Ltd.	...	On 15th May.
SAN FRANCISCO via SHANGHAI & JAPAN	Delight	Am.	Frank Waterhouse & Co.	...	About 19th inst.
SAN FRANCISCO via SHANGHAI & JAPAN	Crosskeys	Am.	The Admiral Line Pacific S.S. Co.	...	On 20th inst.
SEATTLE, TACOMA, VICTORIA & VANCOUVER	Kashima Maru	Jap.	Nippon Yusen Kaisha	...	On 20th inst. at 11 a.m.
SEATTLE, TACOMA, VICTORIA & VANCOUVER	Webb	Am.	Struthers & Dixon, Inc.	...	On 22nd inst.
SEATTLE & VICTORIA via J. PORTS, SHANGHAI, & VANCOUVER	Monteagle	Brit.	Canadian Pacific O.S. Ltd.	...	On 23rd inst.
VANCOUVER via SHANGHAI & JAPAN	Arizona Maru	Jap.	Osaka Shosen Kaisha	...	On 14th June.
VANCOUVER via SHANGHAI & JAPAN	Protestants	Brit.	Butterfield & Swire	...	On 20th inst.
VICTORIA, SEATTLE & VANCOUVER	Khyber	Brit.	P. & O. E. I. & A. L.	...	On 4th May
MARSHALLS & LONDON via SINGAPORE, PENANG, & VANCOUVER	Chihli	Brit.	Butterfield & Swire	...	About 15th inst.
GENOA, LONDON & ROTTERDAM	Ajax	Brit.	Butterfield & Swire	...	About 18th inst.
GENOA, LONDON & ROTTERDAM	Caracas	Brit.	Jardine, Matheson & Co., Ltd.	...	On 19th inst.
GENOA, LONDON & ROTTERDAM	Kioto Maru	Jap.	Nippon Yusen Kaisha	...	About 22nd inst.
GENOA, LONDON & ROTTERDAM	Atreus	Brit.	The Bank Line, Ltd.	...	On 15th inst. at 11 a.m.
GENOA, LONDON & ROTTERDAM	Burma Maru	Jap.	Butterfield & Swire	...	On 16th inst.
GENOA, LONDON & ROTTERDAM	Pippen	Brit.	Osaka Shosen Kaisha	...	On 18th inst.
GENOA, LONDON & ROTTERDAM	Pyrrhus	Brit.	Butterfield & Swire	...	On 25th inst.
GENOA, LONDON & ROTTERDAM	Ydus	Brit.	Butterfield & Swire	...	On 2nd May.
GENOA, LONDON & ROTTERDAM	Montague	Am.	The Admiral Line Pacific S.S. Co.	...	On 23rd May.
GENOA, LONDON & ROTTERDAM	Kawachi Maru	Jap.	Nippon Yusen Kaisha	...	About 1st June.
GENOA, LONDON & ROTTERDAM	Matate Maru	Jap.	Nippon Yusen Kaisha	...	Beginning of May.
GENOA, LONDON & ROTTERDAM	Dut	Jap.	Java-China-Japan-Lijn	...	On 19th inst.
GENOA, LONDON & ROTTERDAM	Wakasa Maru	Jap.	Nippon Yusen Kaisha	...	On 30th May.
GENOA, LONDON & ROTTERDAM	Dunera	Brit.	P. & O. E. I. & A. L.	...	On 23rd inst.
GENOA, LONDON & ROTTERDAM	Saigon Maru	Jap.	Osaka Shosen Kaisha	...	About 19th inst.
GENOA, LONDON & ROTTERDAM	Fooksang	Brit.	Osaka Shosen Kaisha	...	On 19th inst.
GENOA, LONDON & ROTTERDAM	Van Cloon	Dut.	Jardine, Matheson & Co., Ltd.	...	On 16th inst. at 3 p.m.
GENOA, LONDON & ROTTERDAM	Triste	Brit.	Dodwell & Co. Ltd.	...	About 22nd inst.
GENOA, LONDON & ROTTERDAM	China	Am.	China Mail S.S. Co., Ltd.	...	On 30th inst.
GENOA, LONDON & ROTTERDAM	Torilla	Brit.	P. & O. E. I. & A. L.	...	About 16th inst.
GENOA, LONDON & ROTTERDAM	Rangoon Maru	Jap.	Nippon Yusen Kaisha	...	On 18th inst.
GENOA, LONDON & ROTTERDAM	Kioto Maru	Jap.	Nippon Yusen Kaisha	...	On 18th inst.
GENOA, LONDON & ROTTERDAM	Changsha	Brit.	The China & Australia S.S. Co.	...	On 19th inst. at 11 a.m.
GENOA, LONDON & ROTTERDAM	Kanowna	Brit.	Butterfield & Swire	...	On 22nd inst.
GENOA, LONDON & ROTTERDAM	Chicago Maru	Jap.	P. & O. E. I. & A. L.	...	On 20th inst.
GENOA, LONDON & ROTTERDAM	Seijo Maru	Jap.	Osaka Shosen Kaisha	...	About 6th May.
GENOA, LONDON & ROTTERDAM	Samarang Maru	Jap.	Toyo Kisen Kaisha	...	On 15th May.
GENOA, LONDON & ROTTERDAM	Kumang	Brit.	Dodwell & Co. Ltd.	...	On 15th May.
GENOA, LONDON & ROTTERDAM	Kamakura Maru	Jap.	Jardine, Matheson & Co., Ltd.	...	About 25th inst.
GENOA, LONDON & ROTTERDAM	Choyang	Jap.	Nippon Yusen Kaisha	...	On 18th inst. at D'light.
GENOA, LONDON & ROTTERDAM	Pavia	Brit.	Jardine, Matheson & Co. Ltd.	...	On 15th inst.
GENOA, LONDON & ROTTERDAM	Tingchow	Brit.	Dodwell & Co. Ltd.	...	On 15th inst. at Noon.
GENOA, LONDON & ROTTERDAM	Kanow	Brit.	Butterfield & Swire	...	About 19th inst.
GENOA, LONDON & ROTTERDAM	Sanding	Brit.	P. & O. E. I. & A. L.	...	On 17th inst. at D'light.
GENOA, LONDON & ROTTERDAM	Hangsang	Brit.	Butterfield & Swire	...	About 20th inst.
GENOA, LONDON & ROTTERDAM	Andre Lebon	Brit.	Jardine, Matheson & Co., Ltd.	...	On 21st inst. at Noon.
GENOA, LONDON & ROTTERDAM	Shantung	Brit.	Messageries Maritimes	...	On 22nd inst. at D'light.
GENOA, LONDON & ROTTERDAM	Hailong	Brit.	Butterfield & Swire	...	About 27th inst.
GENOA, LONDON & ROTTERDAM	Halching	Brit.	Douglas & LaPrak & Co.	...	On 19th inst. at Noon.
GENOA, LONDON & ROTTERDAM	Chusan	Brit.	Douglas & LaPrak & Co.	...	On 19th inst. at 12 Noon.
GENOA, LONDON & ROTTERDAM	Loong sang	Brit.	Butterfield & Swire	...	On 19th inst. at 10 a.m.
GENOA, LONDON & ROTTERDAM	Tamung	Brit.	Jardine, Matheson & Co., Ltd.	...	On 15th inst. at 3 p.m.
GENOA, LONDON & ROTTERDAM	Kanow	Brit.	Butterfield & Swire	...	On 14th inst. at 4 p.m.
GENOA, LONDON & ROTTERDAM	Loong sang	Brit.	China Mail S.S. Co., Ltd.	...	On 4th June.
GENOA, LONDON & ROTTERDAM	Kanow	Brit.	Jardine, Matheson & Co., Ltd.	...	On 20th inst. at 9 a.m.
GENOA, LONDON & ROTTERDAM	Loong sang	Brit.	Butterfield & Swire	...	On 19th inst. at 10 a.m.
GENOA, LONDON & ROTTERDAM	Kanow	Jap.	Osaka Shosen Kaisha	...	On 17th inst.
GENOA, LONDON & ROTTERDAM	Loong sang	Jap.	Osaka Shosen Kaisha	...	On 19th inst.
GENOA, LONDON & ROTTERDAM	Kanow	Jap.	Osaka Shosen Kaisha	...	On 1st May.
GENOA, LONDON & ROTTERDAM	Loong sang	Am.	The Admiral Line Pacific S.S. Co.	...	On 22nd inst.
GENOA, LONDON & ROTTERDAM	Kanow	Dut.	Java-China-Japan-Lijn	...	About 18th inst.



## AMERICAN &amp; ORIENTAL LINE

NEW YORK via Suez

Subject to change without notice.

ORIENTAL AFRICAN LINE.

INDIAN AFRICAN LINE.

Cargo carried on through Bills of Lading from HONGKONG to BEIRA, DELAGOA BAY, DURBAN (Natal), EAST LONDON, PORT ELIZABETH and CAPE TOWN direct or with transshipment at CALCUTTA and/or COLOMBO.

For particulars apply to—

THE BANK LINE LTD.  
Managing Agent.

## "ELLERMAN" LINE.

ELLERMAN &amp; BUCKNALL S.S. CO. LTD.

JAPAN, CHINA AND STRAITS

to

UNITED KINGDOM AND CONTINENT.

LONDON, AMSTERDAM, ROTTERDAM &amp; HAMBURG

s.s. "KOTO" ... 15th April.

LONDON, AMSTERDAM, ROTTERDAM &amp; HAMBURG

s.s. "KASONG" ... 5th May.

Subject to change without notice.

For particulars of sailings shippers are requested to apply to the undersigned.

THE BANK LINE LTD.

or to Messrs &amp; Co., Canton.

General agents.

## NEW YORK DIRECT

Joint Service of the

"BLUE FUNNEL" LINE

OCEAN S.S. CO. LTD. and CHINA MUTUAL S.S. CO. LTD.

AND

AMERICAN &amp; MANCHURIAN LINE

(ELLERMAN &amp; BUCKNALL S.S. CO. LTD.)

Sailings from Hongkong.

BOSTON &amp; NEW YORK s.s. "CITY OF DUNKIRK" ... 25th Apr.

— do — s.s. "KNIGHT COMPANION" ... 13th May.

Steamers proceed via Suez Canal or Panama Canal at Owners' option. Subject to change without notice.

For freight and particulars apply to—

BUTTERFIELD & SWIRE, or THE BANK LINE LTD. HONGKONG  
HONGKONG AND CANTON REISS & CO., CANTON.C. N. C.  
CHINA NAVIGATION CO., LTD.

SAILINGS SUBJECT TO ALTERATION

For Steamer To Sail

For	Steamer	To Sail
SHANGHAI & TIENTSIN	"YINGCHOW"	On 17th April, 10 A.M.
HOIHOW, PAKHOI & HONGKONG	"KAIKONG"	On 19th April, 10 A.M.
SWATOW & HONGKONG	"YUNNAN"	On 19th April, Noon.
BEIJING & HONGKONG	"YUNNAN"	On 19th April, Noon.
AMOI, SHANGHAI & FUKOW	"SHANTUNG"	On 19th April, Noon.
SHANGHAI	"SUNNING"	On 21st April, Noon.
MANILA, CEBU & LAYO	"TAMING"	On 24th April, 4 p.m.

SHANGHAI LINE—PASSENGER, MAILS and CARGO. Excellent Saloon accommodation. Amidships. Electric Fans in Saloon and State-rooms. Regular schedule service between Canton, Hongkong, Shanghai (three weekly) and Tientsin (weekly), taking Cargo on through Bills of Lading to all Yangtze and Northern China Ports. Passengers are landed in Shanghai, avoiding the inconvenience of transshipment at Wootung.

BANGKOK LINE—Weekly service to and from Bangkok via Swatow.

For Freight or Passage apply to—

Telephone 36.

BUTTERFIELD &amp; SWIRE, Agents.

## DOUGLAS STEAMSHIP CO., LTD.

## HONGKONG AND SOUTH CHINA COAST PORT SERVICE.

REGULAR SERVICE of Fast, High Class Coast Steamers having good accommodation for First-Class Passengers. Electric Light and Fans in state-rooms and Saloons and excellent cabins.

FOR

SWATOW, AMOY &amp; FOCHOW

AND RETURN

(Occupying 2 to 10 Days).

"HAIHONG" ... 1 Capt. W. C. Farnham | FRIDAY, April, 15th at 12 Noon.

"KAIHONG" ... 1 Capt. A. E. Stewart | TUESDAY, April, 19th at 12 Noon.

Arrivals and Departures from the Company's Wharf (near Blake Pier).

For Freight and Passage apply to—

DOUGLAS LIPPAIK &amp; CO.,

General Managers.

## P. &amp; O. - British India

## Apcar &amp; Eastern &amp; Australian Lines

(COMPANIES Incorporated in ENGLAND).

## MAIL AND PASSENGER SERVICES

STRAITS, JAVA, BURMA, Ceylon, INDIA, PERSIAN GULF, WEST INDIES,

MAURITIUS, EAST &amp; SOUTH AFRICA, AUSTRALASIA, INCLUDING

NEW ZEALAND &amp; QUEENSLAND PORTS, RED SEA,

EGYPT, EUROPE, ETC.

## PENINSULAR &amp; ORIENTAL SAILINGS (South)

S.S.	Tons	From Hongkong (about)	Destination
"KHYBER"	9,000	16th Apr. 11 A.M.	Marseilles, London & Antwerp
"DUNERA"	5,414	19th April	Singapore, Colombo & Bombay
"SOUHAN"	7,000	29th April	Marseilles, London & Antwerp
"DEVANHA"	8,000	27th April	London & Antwerp
"DELAVARA"	5,378	9th May	Singapore, Colombo & Bombay
"YAGOVA"	7,000	16th May	Marseilles, London & Antwerp
"PLASSY"	7,346	10th June	do.
"DELTA"	8,000	24th June	do.

## BRITISH INDIA - APCAR - SAILINGS (South)

S.S.	Tons	From Hongkong (about)	Destination
"ZIRA"	—	15th Apr. 3 P.M.	Rangoon
"TORILLA"	5,300	16th April	Calcutta via Singapore, Pang & Rangoon

## EASTERN &amp; AUSTRALIAN SAILINGS (South)

S.S.	Tons	From Hongkong (about)	Destination
"KANOWNA"	7,000	6th May	Singapore, Thursday Island, Townsville, Brisbane, Sydney & Melbourne.

## SAILINGS TO SHANGHAI &amp; JAPAN

S.S.	Tons	From Hongkong (about)	Destination
"TAKATA"	5,948	14th Apr.	Shanghai & Japan.
"KANOWNA"	7,000	20th Apr.	Japan direct.

All dates are approximate and subject to alteration without notice.

WIRELESS TELEGRAPHY FITTED ON ALL STEAMERS.

Tickets interchangeable. 1st Saloon Passengers may travel by B.I.N. Company's Steamers between Singapore and Calcutta or Singapore and Madras in lieu of the section of their P. & O. Tickets Singapore to Colombo.

All Carriage are fitted with Electric Fans free of charge. Steamers and Sailing dates are liable to be cancelled or altered without notice. Parcels Measuring not more than 2 1/2 ft. x 2 ft. x 1 ft. will be received at the Company's Office up to Noon on the day previous to sailing.

## NOTICE TO CONSIGNEES.

Consignees are reminded of the necessity to apply to the Company's Agents regarding arrival of consignments expected of which they have received documents or advice. Any damaged packages must be left in the Godowns for examination by the Consignees, and the Company's Surveyors, Messrs. Gossard & Douglas, at 10 A.M. on MONDAY and THURSDAY. All Claims must be presented within ten days of the Steamer's arrival here, after which date they cannot be recognised. No Claims will be admitted after the goods have left the Godowns.

For Further Information, Passage Fares, Freight, Handbooks, etc., apply to MACKINNON, MACKENZIE & CO., Agents, 22, Des Voeux Road Central, HONGKONG.

O. S. K.  
OSAKA SHOSEN KAISHA.

SAILINGS FROM HONGKONG SUBJECT TO ALTERATION.

LONDON, ANTWERP, ROTTERDAM &amp; HAMBURG—Monthly direct service via Singapore and Port Said.

"BURMA MARU" ... Monday, 18th April.

BUENOS AIRES—RIO DE JANEIRO, SANTOS, MAURITIUS, DURBAN &amp; CAPE TOWN via SINGAPORE, PASSENGER SERVICE.

"CHICAGO MARU" ... Sunday, 15th May.

BOMBAY &amp; COLOMBO—Regular fortnightly service via Singapore.

"SAIGON MARU" ... Tuesday, 19th April a.m.

"GANGES MARU" ... Saturday, 20th April.

DELI &amp; BANGKOK via SAIGON &amp; SINGAPORE—Regular monthly service.

"SHISEN MARU" ... Sunday, 1st May.

SYDNEY &amp; MELBOURNE—Monthly service taking cargo to New Zealand and Pacific Islands.

VICTORIA, VANCOUVER, SEATTLE &amp; TACOMA—Via Shanghai and Japan—Regular fortnightly passenger service touching at intermediate ports in Japan taking cargo to OVERLAND POINTS U.S. in connection with Chicago Milwaukee and St. Paul Railway.

"ARIZONA MARU" ... Wednesday, 20th April.

NEW YORK—Regular monthly service via Japan Ports, San Francisco, Panama and Colon Ports.

"SUMATRA MARU" ... Tuesday, 31st May.

NEW ORLEANS LINE.

"SUMATRA MARU" ... Tuesday, 31st May.

JAPAN PORTS—Shanghai, Yokohama, Kobe &amp; Yokohama.

"KEKKO MARU" ... Thursday, 21st April.

KEELUNG via SWATOW &amp; AMOY—These steamers have excellent accommodation for 1st and 2nd class saloon passengers and will arrive and depart from the O.S.K. wharf near the Harbour Office.

"KAIJO MARU" ... Sunday, 17th April.

TAKAO via SWATOW &amp; AMOY.

"BOHEI MARU" ... Thursday, 19th April.

For sailing dates and further particulars please apply to—

Y. YABUDA, Manager, Ho. 1, Queen's Building, Tel. Nos. 744 &amp; 745.

## AUSTRALIAN ORIENTAL LINE.

HONGKONG TO PHILIPPINES AND AUSTRALIAN PORTS.

Steamer	Arr. Hongkong from Australia	Ln. Hongkong for Australia
"CHANGSHA"	20th April	30th April

Sailings Subject to Alteration.

This Steamer is fitted with latest engineering Machinery, ensuring a plentiful supply of Ice, Fresh Provisions, etc., and have superior accommodation, with Electric Light throughout and Electric Fans in the State-Rooms. A daily qualified Doctor is carried. Reduced Fares. Cargo booked through to all Australian, New Zealand & Tasmanian Ports. For Freight and passage apply to— BUTTERFIELD & SWIRE, Agents. (3)



Operating the following U.S. Shipping Board Steamers

## PASSENGER AND FREIGHT SERVICE.

For MANILA

S.S. "WENATCHEE" ... Sailing May 3rd.

For VICTORIA, VANCOUVER, SEATTLE

(Calling Shanghai &amp; Japan Ports).

From Hongkong Arrive Seattle

S.S. "CROSSKEYS" Freight only April 16th May 21st

S.S. "WENATCHEE" Freight only May 14th June 3rd

S.S. "EDMORE" Freight only May 21st July 10th

S.S. "KEYSTONE STATE" Freight only July 8th July 30th

"ABERCOS" ... May 23rd

For PORTLAND DIRECT

(Calling Kobe &amp; Yokohama).

S.S. "MONTAGUE" Freight only April 28th June 1st

"ABERCOS" ... June 2nd

Through Bills of Lading issued to Overland Common points.

Passenger and Freight Particulars.

## THE ADMIRAL LINE

Telephones 2477 &amp; 2478.

5th Floor, Hotel Mansions. [71]



THE PACIFIC STEAMSHIP CO.

## REGULAR SERVICE

To &amp; From

SAIGON—SINGAPORE—SUMATRA

JAVA PORTS

OPERATING THE FOLLOWING U.S.S.B. STEAMERS

LAKE FARRAR ... April 20th

LAKE ONAWA ... May 19th

Through bills of lading issued to all United States, Pacific Coast and Overland Points.

For full Particulars and Rates, Apply to—

## THE ADMIRAL LINE.

5th Floor, HOTEL MANSIONS BUILDING.

Tel. Add.: ADMIRALINE. Telephone 2477 &amp; 1473.

## SERVICE to UNITED STATES

For NEW YORK and/or BOSTON via Panama.

For freight space and particulars apply to—

## BARBER STEAMSHIP LINES, INC.,

THE ADMIRAL LINE.

Telephones

AGENTS.

5th Floor

2477 &amp; 2478.

HOTEL MANSIONS.

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## MESSAGERIES MARITIMES.

## FRENCH MAIL LINES.

SAILINGS FROM HONGKONG SUBJECT TO ALTERATION.

Destination	Steamer & Displacement	Sailing Date
SHANGHAI KORE & YOKOHAMA	"ANDRE LEBON" 20,000	On or about 27th April.

MARSHALLS via SAIGON, SINGAPORE, COLOMBO, DIBOUTI, SUVA, PORT SAUD	"CHILI" 10,000	On or about 18th April.
	"ANAZONH" 11,000	On or about 10th May

ALL STEAMERS FITTED WITH WIRELESS TELEGRAPHY.

For full particulars regarding sailings, etc., apply to—

H. BODENFUSHER,

Agent, Agents, Queen's Building.

Telephone 74.

## CHINA-AUSTRALIA MAIL S.S. LINE

For AUSTRALIAN PORTS via MANILA &amp; SANDAKAN.

"HWAH PING" April 22nd

"VICTORIA" April 29th

For Freight and Passage, apply to—

THE CHINA-AUSTRALIA S.S. CO. LTD.,

Agents, 115, Des Voeux Road Central.



